

State of Wisconsin  
Department of Natural Resources

**Timber Sale  
Handbook**  
2461

## INDEX

<u>Chapter</u>		<u>Page</u>
10	<a href="#"><u>GENERAL</u></a>	10-1
	<a href="#"><u>Integrated Property Annual Meeting</u></a>	10-10
	<a href="#"><u>State-Owned Properties Other Than Northern State Forests</u></a>	11-1
	<a href="#"><u>Cordwood Weight Conversion Factors</u></a>	12-1
20	<a href="#"><u>TIMBER SALE ESTABLISHMENT</u></a>	
	<a href="#"><u>Tree Marking Code</u></a>	21-1
	<a href="#"><u>Preservation of Monuments and Corner Posts</u></a>	22-1
	<a href="#"><u>Cruise Accuracy Guides</u></a>	23-1
	<a href="#"><u>Cruising Systems</u></a>	24-1
	<a href="#"><u>Tally Sheets</u></a>	24-4
30	<a href="#"><u>REPORTING PROCEDURES</u></a>	
	<a href="#"><u>Forms List by Stage of Sale</u></a>	31-1
	<a href="#"><u>Notice and Cutting Report Guide</u></a>	32-1
	<a href="#"><u>Approval and Reporting Procedure for Department Timber Sales</u></a>	33-1
	<a href="#"><u>Approval and Reporting Procedure for County Forest Lands</u></a>	34-1
40	<a href="#"><u>"A" NOTICE</u></a>	
	<a href="#"><u>Base Stumpage Rates</u></a>	41-1
	<a href="#"><u>Interim Adjustment of Base Stumpage Rates</u></a>	42-1
	<a href="#"><u>Rounding Guides</u></a>	43-1
50	<a href="#"><u>SALE METHOD</u></a>	
	<a href="#"><u>Sale Systems</u></a>	51-1
	<a href="#"><u>Advertised/Direct Sale of Unsold Advertised Timber</u></a>	52-1
	<a href="#"><u>Lump Sum Sale</u></a>	54-1
	<a href="#"><u>Cut and Seized Products, Salvage and Charitable Timber Sales</u></a>	55-1
	<a href="#"><u>Merchantable Timber Cut in Conjunction with Construction Projects</u></a>	56-1
	<a href="#"><u>Forest Products Permit</u></a>	57-1
	<a href="#"><u>Scaled Sales</u></a>	58-1
	<a href="#"><u>Scaling Procedures</u></a>	58-1
	<a href="#"><u>Mill Scale Ticket System for Pulpwood Scaling</u></a>	58-1
60	<a href="#"><u>SALE OF TIMBER</u></a>	
	<a href="#"><u>Prospectus Inclusions</u></a>	61-1
	<a href="#"><u>Opening Bids</u></a>	62-1
	<a href="#"><u>Contract Specifications</u></a>	63-1
	<a href="#"><u>Bid and Performance Bonds</u></a>	64-1
	<a href="#"><u>Stumpage Payment</u></a>	65-1
	<a href="#"><u>Worker's Compensation Insurance Coverage</u></a>	66-1
70	<a href="#"><u>SALE ADMINISTRATION - GENERAL/CONTRACTUAL</u></a>	
	<a href="#"><u>Posting of Timber Sale Areas</u></a>	71-1
	<a href="#"><u>Gating of Timber Sale Roads</u></a>	71-1
	<a href="#"><u>Recreational Trails</u></a>	71-1
	<a href="#"><u>Sale Inspection</u></a>	72-1
	<a href="#"><u>Seizure of Illegally Cut Products</u></a>	72-1
	<a href="#"><u>Contract Amendment</u></a>	73-1
	<a href="#"><u>Civil Liability for Unauthorized Cutting, Removal or Transportation of Raw Forest Products</u></a>	72-2
	<a href="#"><u>Termination of Contract</u></a>	74-1

	<a href="#"><u>Bankruptcy of Timber Sale Contractor</u></a>	75-1
	<a href="#"><u>Death of Timber Sale Contractor</u></a>	76-1
80	SALE ADMINISTRATION - TRANSACTION/REMITTANCE/CLOSE-OUT	
	<a href="#"><u>Transaction/Remittance</u></a>	81-1
	<a href="#"><u>Transaction Guide</u></a>	82-1
	<a href="#"><u>Final Sale Inspection</u></a>	83-1
	<a href="#"><u>Performance Bond Retention for Repair of Damages on State Land</u></a>	83-1
	<a href="#"><u>Close-Out Transaction</u></a>	84-1
	<a href="#"><u>County Forest Payments/Penalties</u></a>	85-1
	<a href="#"><u>Records</u></a>	86-1
	<a href="#"><u>Sample Ledger and Transactions</u></a>	87-1
90	<a href="#"><u>GATHERING RIGHTS</u></a>	91-1
100	TIMBER SALE PRINTOUTS	
	<a href="#"><u>General</u></a>	101-1
	<a href="#"><u>Standard Timber Sale Printouts Available on VAX</u></a>	102-1
110	TIMBER SALE FILE COUNTY/STATE	
	<a href="#"><u>Proposed Timber Sales</u></a>	111-1
	<a href="#"><u>Active Timber Sales</u></a>	111-1
	<a href="#"><u>Completed Timber Sales</u></a>	111-2
	<a href="#"><u>Ownership Maps</u></a>	111-2
APPENDIX		
	<a href="#"><u>Advertisement Sample</u></a>	A-1
	<a href="#"><u>Prospectus Sample</u></a>	A-3
	<a href="#"><u>Notice and Cutting Report</u></a>	A-6
	<a href="#"><u>Timber Sale Map Sample</u></a>	A-9
	<a href="#"><u>Long Log Tables</u></a>	A-10
	<a href="#"><u>Product Conversion Factors</u></a>	A-18
	<a href="#"><u>Contents of Poles in Board Feet and Ft3/Cord for Common Species</u></a>	A-19
	<a href="#"><u>Cubic Volume of Posts</u></a>	A-20
	<a href="#"><u>Boundary Line Agreement Sample</u></a>	A-21
	<a href="#"><u>Cutting Line Agreement Sample</u></a>	A-22
	<a href="#"><u>Timber Sale Contractor Checklist</u></a>	A-23

## Timber Sale Handbook

### CHAPTER 10

#### GENERAL

State/County Timber sales on public properties are conducted, utilizing silvicultural methods, to accomplish society's management objectives

Timber sales on Department-owned and County Forest land should be conducted in accordance with the management plan for the property involved and consistent with management objectives for that property. Department timber management, silvicultural practices, best management practices for water quality and aesthetics management guides should be applied.

A high level of accuracy and integrity is required of those involved in timber sale activities. Cruise estimates and marked timber volume estimates should attain the necessary level of accuracy. Calculations and transcribing of data should be checked by another Department employee so as to minimize errors.

Timber sales often involve large sums of public money as well as the ethics of good forest management. Those who are delegated authority to establish, conduct and approve timber sales have a legal and moral responsibility to the public to obtain maximum financial return from forest land and to establish the best forest practices possible. See section [NR 1.24](#), Wis. Adm. Code, Management of State and County Forests, for Natural Resources Board policy relating to timber sales.

The guidelines contained within this Handbook have been developed out of many years of experience and should be used unless sound judgment by the party responsible for the sale determines otherwise. In such cases, the file should contain justification for that course of action.



### INTEGRATED PROPERTY ANNUAL MEETING

An annual meeting to discuss implementation of integrated ecosystem management practices on properties will be held prior to finalizing the property workplan. The property manager, professional staff charged with implementation of management practices, and the land team leader or basin supervisor should attend. A separate meeting should be held for all large properties (i.e., a county forest, riverway, state forest, large park). A single basinwide/team meeting may be used for the smaller, more scattered Department properties.

Note: On Fish and Wildlife property no timber sales may be sold within the first two years after acquisition. This requirement addresses federal stipulations pertaining to fish and wildlife lands purchased with federal funding. If it is determined that a timber sale during this two year period cannot be delayed (e.g. salvage), the Department's Federal Aid Coordinator should be consulted.

A written narrative will identify management practices to be completed, where, when and by whom. These practices will be consistent with the property master plan and forwarded to the regional land/forestry leader.

State STATE OWNED PROPERTIES OTHER THAN NORTHERN STATE FORESTS

In the interest of uniformity in timber sale procedures and of full utilization of specialized professional training, foresters are assigned responsibility for conducting timber sales on all Department lands. Specific property assignments will be made by the area forestry supervisor or designee. Responsibilities are as follows:

- |                         |  |
|-------------------------|--|
| Forester Assigned       | 1. Initiates communication with the property manager as to the timber sales to be established during the following year. Such sales should be those necessary to attain objectives and goals for the property. <b>Note:</b> No timber sales may be sold on Fish and Wildlife property within the first two years of acquisition. |
| Property Superintendent | 2. Consults with forester regarding objectives of property and any existing special considerations - cover types to be maintained or created, post-sale treatments, future maintenance requirements contemplated, cutting time requirements, etc.  |
|                         | 3. Assigns property staff to assist forester in establishing and administering sales.  |
| Forester                | 4. Establishes sales designed to meet goals and objectives of the property master plan.  |
|                         | 5. Prepares prospectus, administers bid opening and prepares timber sale contract.   |
| Property Superintendent | 6. Is authorized to sign the timber sale contract for the Secretary.   |
| Forester                | 7. Administers sale.   |
|                         | 8. Coordinates all financial activities involved with timber sale transactions.  |
|                         | 9. Keeps property superintendent informed on progress of sales.  |

Close cooperation must exist between fish, wildlife, park superintendents and foresters to effect maximum efficiency in the timber sale program.

The administration and issuance of fuelwood sale permits is the responsibility of the property superintendents.

State/Cnty CORDWOOD WEIGHT CONVERSION FACTORS

The following weight conversion methods may be used in the conversion of weight scale to standard 128 cubic foot cord. The selected option should remain consistent for all sales on a specific property and not changed readily.

**OPTION 1:** Weight conversion factors established by the various mills may be used for billing purposes. The mill must be contacted to obtain specific conversions if they are not supplied on scale ticket receipts.

**OPTION 2:** The weight conversions in the following table may be used for billing purposes. If this option is to be used the weight conversion table should be included in the timber sale prospectus. Weights shown are for average cordwood size wood that is reasonably straight.

Factors for mixed cordwood may be developed by weighted average of cruise estimates based on species volume distribution and/or ocular estimate.

CORDWOOD WEIGHT CONVERSION FACTORS  
POUNDS PER CORD

Species	Weight
Hemlock	4800
Tamarack	4650
Red pine	4500
Jack pine	4250
Balsam	4250
White pine	4200
Spruce	4000
Cedar	3150
White oak	5850
Red oak	5500
Hickory	5400
Yellow birch	5350
Hard maple	5100
Beech	5050
Elm	5000
Balsam poplar	4900
White birch	4800
Cottonwood	4650
Ash	4600
Soft maple	4550
Aspen	4500
Basswood	3850
Locust	5300

Whole Tree Utilization

Adjustments for whole tree operations should take place as part of the bidding process. Cubic cruise may be used to generate variable utilization volume estimates for bidding purposes. If cubic cruise is not used, consult the Forest Products Specialist. For further information, see variable utilization bid on page [62-1](#).

CHAPTER 20

TIMBER SALE ESTABLISHMENT

State/Cnty TREE MARKING CODE

Management of Department-owned lands is becoming more intensive. It is important that the public is aware of this and desirable that they have an understanding of the management practices being applied.

Tree marking paint has aroused the curiosity of the sportsman, vacationer and sightseer. It is, therefore, desirable that a uniform tree marking paint code be established and adhered to. This will also serve to obtain better compliance to timber sale contracts if designated colors have specific meanings.

The Wisconsin Society of American Foresters has recommended a standard code for marking paint colors.

All personnel using tree marking paint should use the following paint code:

Property boundaries	- Blue
Timber sale area boundaries	- Red
Trees to be cut	- Orange or yellow
Trees to be left	- Light Green
Research and inventory	- White
Trails	- Aluminum

Designated Hiking Trails

The Ice Age Trail (IAT) and North County Trail (NCT) are designated by yellow (IAT) and medium blue (NCT) paint. Attempt to minimize use of similar colored paint adjacent to these trails to avoid confusion to recreational users.

In some cases it may be desirable to use biodegradable plastic ribbon rather than paint for occasions where the marking is of a very temporary nature.

Any paint lines or "ribbon lines" in existence should be indicated on the timber sale map.

**Only lead-free paint is to be purchased and used on Department timber sales.**

Suggested Marking Guidelines

- Mark on two sides of the tree.
- Stump mark.
- Make sure red line is visible to the interior of the sale as well as between individually painted trees.
- Use distinctly different marks on a tree to indicate the end of a paint line.
- Have red lines and marked trees face away from trails, roads, and recreation areas.
- If the red line is along a high use recreation area or in an aesthetically sensitive area, require the sale boundary line to be cut.
- Use natural boundaries instead of paint lines whenever possible (i.e. Keg and hardwood boundary).

Best Management Practices for Water Quality

All management activities, including but not limited to timber harvesting, must refer to [Wisconsin's Forestry Best Management Practices](#) (BMP) field manual (PUB-FR-093-97REV) for specific guidelines along waterways. BMPs are mandatory on all state owned lands as well as those county forests that are certified by the Sustainable Forestry Initiative (SFI) or Forest Stewardship Council (FSC). BMPs are also mandatory in those uncertified counties when referenced in their County Forest Comprehensive Land Use Plan.

Land and Road Construction

Construction in excess of one acre in size, or near navigable waters or wetlands, may require a permit. Refer to the Public Forest Lands Handbook (pgs. 270-40 and 270-41) for information on state and local water regulations and storm water permitting requirements.

State/Cty PRESERVATION OF MONUMENTS AND CORNER POSTS

Manual Code [8621.2](#) covers the subject of preservation of landmarks, monuments and corner posts (section 59.635, Wis. Stats.).

Timber sales are often established adjacent to survey monuments and corner posts. Every effort must be made to prevent damage to these essential references.

When timber sales are established, all monuments and corner posts should be flagged and marked for easy identification during timber harvest operations. Special clauses should be placed in the timber sale contract to prevent destruction of monuments or bearing trees.

Bearing trees should be painted with a six-inch band of paint. Any color except orange or yellow may be used. The band should be six feet from the ground.

State/Cty CRUISE ACCURACY GUIDES

It is the intent of this chapter to encourage a reasonable balance between cruising cost and sale value consistent with common sense and good judgment. Minimum effort is encouraged on small/low value sales and higher cruise accuracy is our objective on larger/more valuable sales. The goal is for the final sale volume to be within 20% of cruise estimates.

Volume estimates for the purpose of establishing timber sales may be obtained in one of several ways. It may be by cruise using approved procedures, measurement of all or a sample of trees counted or marked, a count of products such as Christmas trees, or measurement of cut products.

The following standards will be used in establishing timber sales:

Lump Sum Sales:

Sales up to \$10,000 appraised value =  $\pm 20\%$  with 2 standard deviations.

Sales \$10,001 plus appraised value =  $\pm 15\%$  with 2 standard deviations.

Documentation for cruise accuracy must appear in the file and be stated on Form 2460-1. (Actual formulas and examples can be found on page 23-2.)

Scaled Sales and Lock Box Ticket System Sales:

Required minimum number of plots:

<u>If area in acres is:</u>	<u>Number of sample points:</u>
Less than 10	10
11-40	1 per acre
41-80	$20 + .5 \times \text{_____ acres}$
81-200	$40 + .25 \times \text{_____ acres}$
*Over 200	Found by sample size formula: $N = \frac{4c^2}{e^2}$

\*Refer to page 23-2 for actual formulas and examples

Forest Products Permits:

100% tally  
or  
10% cruise (by area)

The number of plots needed will be based on the total of all species present on the sale area.

EXAMPLE:

STEP 1: Calculate the standard deviation using pre-sale cruise or recon data in the following formula:

$$SD = \sqrt{\sum x^2 / n - 1}$$

Where SD = standard deviation  
 x = deviation from the mean  
 n = number of samples

Assuming an original sample of 7 plots with the following volume data, the calculation is as follows:

Plot Number	Plot Volume	Amount > Mean (x)	Amount < Mean (x)	x <sup>2</sup>
1	33.0	33-17.5 = 15.5		240.25
2	9.0		17.5-9.0 = 8.5	72.25
3	15.5		2.0	4.00
4	24.0	6.5		42.25
5	16.5		1.0	1.00
6	11.5		6.0	36.00
7	13.0		4.5	20.25
Total	122.5			416.00
Mean	17.5			

$$SD = \sqrt{416/(7-1)} = \sqrt{69.3} = 8.3$$

STEP 2: Calculate the coefficient of variation using the following formula:

$$C = 100(SD)/M.$$

Where C = coefficient of variation in percent  
 SD = standard deviation  
 M = mean or average

Using the example above, the calculation is:  $C = 100(8.3)/17.5 = 830/17.5 = 47.4$

STEP 3: Calculate the number of plots required to be within needed percent of error with 2 standard deviations using the following formula:  $n = 4(C^2)/e^2$ .

Where n = number of samples  
 C = coefficient of variation  
 e = error (%)

Using the example above, and a 20 % error, the calculation is:  $n = 4 (47.4^2)/20^2 = 4 (2246.76)/400 = 8987.04/400 = 22.46$ .

This result shows that a minimum of 23 plots must be taken in order for the volume estimate to be within 20% error with 2 standard deviations.



CRUISING SYSTEMSCubic Cruise General Instructions

1. Establish the location, treatments to be applied (see #5) and size of the area to be cruised.
2. For cruising standards, refer to [section 23](#) of this Handbook to determine the necessary number of plots to be taken.
3. Using a tally sheet (see page [24-2](#) for a sample) and a suitable basal area factor gauge (average 7-10 trees/point), tally all "in" trees 1 inch DBH and larger (the dot tally is suggested, [X]=10) on each sample point by 2 inch diameter class (1.0 - 2.9, 3.0 - 4.9, etc.) and species. Keep a separate tally for each species. Minor volume species can be consolidated in the office, but it is impossible to segregate grouped species after you do the cruise.
4. Keep accurate count of the number of points sampled either by tallying the points when taken or checking off progress on your map. A dropped point will have a greater impact on accuracy, the fewer the number of points involved.
5. It is necessary to use separate tally sheets and acreage figures within a sale area when the treatment of a species or the stand changes. This system does not generate plot volumes, it is therefore essential to cruise dissimilar areas individually for volume computation.
6. When a tally sheet is filled or the cruise is completed and as soon as practical, the tally "marks" should be counted in each diameter-species cell; this number should be clearly written in the cell (preferably in a color different from that used to make the tally "marks"). This will facilitate data entry later and reduce questions as to the number of "marks" should the sheet become smudged or damaged later. The same should be done for the number of sample points taken.
7. Volumes should be computed by species by diameter class by cutting area using the appropriate spreadsheet (EXCEL).
8. Guidelines for cubic cruise standards on tree measurement (lump sum) sales:
  - a. Classify the sale area into appropriate condition (density) classes.
  - b. Lay out the plots in the required grid pattern.
  - c. Observe the maximum grid spacing:

<u>Area Size</u>	<u>&lt;7 Cd. Eq./Acre</u>	<u>7-13 Cd. Eq./Acre</u>	<u>&gt;13 Cd. Eq./Acre</u>
Up to 40 acres	3 chains	3 chains	3 chains
41-65 acres	3 chains	3 chains	4 chains
66-100 acres	3 chains	4 chains	5 chains
101+ acres	3 chains	5 chains	6 chains

Timber Sale Handbook

Sample Format For a Cubic Cruise Tally Sheet

Angle Gauge Factor			Date			Page 1 of _____			
Property Name			County		Total Acres				
Compartment		Town		Range		Sections		Site Index	
Stand Numbers						Age		Net Acres	
SPP DBH									TOTAL
2									
4									
6									
8									
10									
12									
14									
16									
18									
20									
22									
24									
26									
								Plot Count	

## Timber Sale Handbook

Acres and dimensions of plots which are convenient fractions of an acre

Plot Area (acres)	Square Plot Side	Circular Plot Radius
1/1	208.7103	117.7522
1/2	147.5805	83.2634
1/3	120.4990	67.9843
1/4	104.3552	58.8761
1/5	93.3381	52.6604
1/6	85.2056	48.0721
1/7	78.8851	44.5061
1/8	73.7902	41.6317
1/9	69.5701	39.2507
1/10	66.0000	37.2365
1/12	60.2495	33.9921
1/20	46.6690	26.3302
1/30	38.1051	21.4985
1/40	33.0000	18.6183
1/50	29.5161	16.6527
1/60	26.9444	15.2017
1/70	24.9457	14.0741
1/80	23.3345	13.1651
1/90	22.0000	12.4122
1/100	20.8710	11.7752
1/120	19.0526	10.7493
1/250	13.2000	7.4473
1/500	9.3338	5.2660
1/750	7.621	4.30
1/1000	6.600	3.724

The chart below can be used with the 10-Factor Bitterlich Cruising system to find total number of trees per acre represented by any 10 factor plot

Trees Per Acre Per 10 Sq. In. B.A.			
DBH	Trees/Acre	DBH	Trees/Acre
6"	50.9	24"	3.2
8	28.7	26	2.7
10	18.3	28	2.3
12	12.7	30	2.0
14	9.4	32	1.8
16	7.2	34	1.6
18	5.7	36	1.4
20	4.6	38	1.3
22	3.8	40	1.1

i.e. One 6" tree tallied = 51.0 trees/acre

Slope correction factors must be considered when cruising in steep terrain

Slope Correction Factors For Use With Sample Point			
% Slope		% Slope	
15%	1.01	65%	1.19
25%	1.03	75%	1.25
35%	1.06	85%	1.31
45%	1.10	95%	1.38
55%	1.14		

TALLY SHEETSHow to Use the Stand Examination Tally Sheet

The Stand Exam Tally Sheet, [Form 2400-32](#), is designed to be used in cruising areas which have been stratified into stands prior to the cruise. The number of sheets used per stand will depend upon the size of the stand and the desired sampling intensity, but in no case should more than one stand be recorded on the same sheet.

Header Information

Filling in the header information may often seem to be an unnecessary exercise in recording the obvious and therefore ignored. Ignoring it and failing to complete the header block is a cardinal sin when cruising, because all of the stand information recorded on the lower portion of the sheet can be rendered completely worthless without the header information.

Department of Natural Resources

**STAND EXAMINATION TALLY**  
Form 2400-32 Rev. 5-94

Property or Forest			Comp. No.	Stand No.	Acres	No. Sample Point
Section	T.	R.	Description	Primary	Secondary	Understory Type
Estimator			Date / /	Habitat Type	Soil Type	

# Timber Sale Handbook

Pulpwood Tally - For trees between 5" and 11" DBH only.

Point No.	SPECIES CODE								Total Cords	Trees/Acres		BASAL AREA				
	Aspen	Birch	Fir							Seedling	Sapling	Sap.	Pole	Sm. Saw	La. Saw	Total
1.	454435 15½	44 5	4 2½						23			•	10	90	•	10
2.	55546 15	43 4½	-						19½			••	20	70	•	100
3.	5446544 19½	-	34 4½						24				90	•	••	120
4.	4544 10½	445 8	44 5						23½			•	10	90		100
5.	565564 18½	53 5	4 2½						26			•	10	90	••	130
6.	44454555 22	-	-						22				80	••	•	100
7.	545645 17½	-	-						17½			•	10	60	••	100
8.	44656 15	444 7½	34 4½						27				100	•	•	110
9.	65545 15	434 7	334 6½						28½				110	••	•	130
10.	5444546 19½	343 6½	-						26			•	10	100	•	120
Total	168	43½	25½						237			70	880	120	60	1130
Per Acre	16.8	4.35	2.55						23.7			7	88	12	6	113

- Record species at the top of columns.
- Tally each tree by number of 8' sticks in appropriate column (small numbers).
- Count the number of trees recorded on each point, by species, e.g.: 6 aspen recorded on point #1.
- Find total number of sticks recorded on each point, by species, e.g.: 25 sticks of aspen recorded on point #1.
- Add number of trees recorded to number of sticks and divide the total by 2 to find cords per acre; e.g.:  $6 + 25 = 31$ ;  $31 / 2 = 15\text{-}1/2$  cd/ac aspen on point #1.
- Record cords per acre by species for each point (large numbers).
- Determine totals by species and by point.
- Divide totals by number of points to obtain per acre volumes.

## Basal Area Tally

- Use dot-tally for sapling and sawtimber categories: 1 dot for each tree tallied: Each dot = 10 sq. ft. BA/ac.
- Number of pulpwood category trees tallied can be determined by counting the total number of pulpwood size trees recorded on each point.
- Divide totals by number of sample points to obtain BA/ac for the stand.

Sawlog Tally

Both the small sawtimber and large sawtimber categories are cumulative tally sheets. The small saw portion is for trees between 11 and 15 inches DBH. The large saw portion is for trees over 15 inches DBH.

How to Use the Stand Examination Tally Sheet

Sp.	No. of 16 - foot logs BAF 10												D.B.H. Range	Board Feet	Grth.	Age	Ht.	Species
	1/2	1				1 1/2				2								
SMALL SAWTIMBER	A	3 7 10	6 12 18 24 30 36 42	9 17 26 35 43 52 61	10 21 32 42 52 63 73	13 26 39	15 30	Average D.B.H.	2100									
	13 17	48 54 60 66 72 78 84	70 78 87 96 104 113	84 95 105 115 126	52 65 78	45 60												
	EW	3 7 10	6 12 18 24 30 36 42	9 17 26 35 43 52 61	10 21 32 42 52 63 73	13 26 39	15 30											
	13 17	48 54 60 66 72 78 84	70 78 87 96 104 113	84 95 105 115 126	52 65 78	45 60												
	3 7 10	6 12 18 24 30 36 42	9 17 26 35 43 52 61	10 21 32 42 52 63 73	13 26 39	15 30												
	3 7 10	6 12 18 24 30 36 42	9 17 26 35 43 52 61	10 21 32 42 52 63 73	13 26 39	15 30												
	3 7 10	6 12 18 24 30 36 42	9 17 26 35 43 52 61	10 21 32 42 52 63 73	13 26 39	15 30												
	3 7 10	6 12 18 24 30 36 42	9 17 26 35 43 52 61	10 21 32 42 52 63 73	13 26 39	15 30												
LARGE SAWTIMBER	A	4 8	7 14 20	19 29 38 47 57	12 25 37 49 62 74	15 29 44 59 74	17 34 51 68	19 38	21 43	24 26	Average D.B.H.	900						
	12 16	27 34 41	67 77 85 95 105	86 98 111 123 135	88 103 118 132	85 102 119	58 77	65 86	48 51									
	EW	4 8	7 14 20	9 19 29 38 47 57	12 25 37 49 62 74	15 29 44 59 74	17 34 51 68	19 38	21 43	24 26								
	12 16	27 34 41	67 77 85 95 105	86 98 111 123 135	88 103 118 132	85 102 119	58 77	65 86	48 51									
	4 8	7 14 20	9 19 29 38 47 57	12 25 37 49 62 74	15 29 44 59 74	17 34 51 68	19 38	21 43	24 26									
	4 8	7 14 20	9 19 29 38 47 57	12 25 37 49 62 74	15 29 44 59 74	17 34 51 68	19 38	21 43	24 26									
	4 8	7 14 20	9 19 29 38 47 57	12 25 37 49 62 74	15 29 44 59 74	17 34 51 68	19 38	21 43	24 26									
	4 8	7 14 20	9 19 29 38 47 57	12 25 37 49 62 74	15 29 44 59 74	17 34 51 68	19 38	21 43	24 26									
REMARKS: Management Objectives and Precriptions.												Total	13,300					
												Average/ Acre	1330					

- List species in Sp. column.
- For each sawtimber size tree strike out (/) a number in the appropriate size and species category. e.g.: A 14" DBH white pine containing 2 logs would be tallied by striking out 10 in the vertical column labeled 2. (A dot must also be place in the sawtimber Basal Area tally at this time.) The next small sawtimber size white pine containing 2 logs should be tallied by striking out 21, the next by striking out 32, etc. The same process is followed for other species and other size classes.
- To total board foot volume, add the last numbers struck in each category for each species. e.g.: Large sawtimber white pine in above example: add 25, 29 and 17 = 71. The 71 represents hundreds of board feet per acre, so 2-Zeros ("00") must be added to the 71. Total the "bd. Ft." column and divide that by the number of points cruised in the stand to determine bd. ft./acre.

Growth, Age and Height Tally

- Record number of rings per inch under 'Growth' (NOTE: this cannot be entered into the recon stand sheet Form 2400-26 - no such field exists).
- Record total age of sample trees under 'Age'.
- Record total height of sample trees under 'Height'.

DBH Range and Av. DBH

Record estimates of DBH range and average DBH.

Timber Sale Handbook

CHAPTER 30

REPORTING PROCEDURES

FORMS LIST BY STAGE OF SALE

Form Number

Proposal to Sell ("A" Notice)

Newspaper Ad (see sample Appendix A-1)

Prospectus (see sample Appendix A-3)

Map of Sale Area (see sample Appendix A-9)

Timber Sale Notice and Cutting Report

[2460-1](#)

Bidding

Timber Sale Bid

[2400-49](#)

Opening of Bids and Timber Sale Award

2400-6

Notice of Sale ("B" Notice)

Cash or Assurance Performance Bond

2400-67

Timber Sale Transaction/Remittance

[2460-3](#)

Timber Sale Contract (Copy)

2400-5

Certification of Worker's Compensation (provided by insurance company)

Timber Sale Notice and Cutting Report

[2460-1](#)

Advance Stumpage Payment

Timber Sale Transaction/Remittance

[2460-3](#)

Timber Sale Ledger

2460-6

Timber Sale Journal

[2460-5](#)

Scaling/Stumpage Payment

Timber Sale Transaction/Remittance

[2460-3](#)

Timber Sale Ledger

2460-6

Final Cutting Report

Timber Sale Close-out Checklist

2460-13

Timber Sale Notice and Cutting Report

[2460-1](#)

Timber Sale Ledger

2460-6

Timber Sale Close-Out Transaction

[2460-4](#)

Compartment Examination Record

2400-26





**Sale Number**

Sale numbers must be preceded by the property code. E.G. 2612-123 (Indicates sale #123 on the Hay Creek-Hoffman Lake WLA.)

**Type of Sale**

(Check one appropriate box)

Regular - Commercial harvest, including thinnings.

Salvage - Timber with reduced value due to wind, fire or insect damaged stumpage. Sanitation cuts should be included also if values are reduced.

Cut products sales - Sales in which the product has been severed from the stump. Appraised prices are normally higher than base stumpage prices.

Fuelwood - Sales specifically established to provide fuelwood as an energy source.

Trespass - Payment received for cutting undesignated trees.

Other - Include right-of-way easements, road clearing, etc. Specify the type of "other" sale in the space provided.

2.

**Stand Number**

Record the stand number under the appropriate compartment number as shown in the compartment recon file. The alpha prefixes also should be listed. Example: A-P-26.

3 & 4.

**Primary and Secondary Type**

Record present stand conditions. If there is a discrepancy with the forest reconnaissance (recon) printout, update the recon stand examination data sheet (Form 2400-26).

5.

**Acres Proposed by Stand**

Record the acreage proposed for cut in each stand. If a stand is split by a sale, update the recon and create a new stand for the remaining acreage.

6.

**Acres Cut by Stand**

Record the actual acreage cut by stand.

7.

**Scheduled Cut Year**

Record the year each stand is to be harvested according to the scheduled cut year for that stand in Program 12 of the recon printout. Justify any early or late cutting in the narrative (Form 2460-1A or item 15A).

9.

**Site Index**

Record the site index for the primary species. Not required on uneven aged types.

9a.

**Habitat Classification**

**Required for each stand on all timber sales.** See the [Public Forest Lands Handbook](#), Chapter 110, for type codes.

10.

Management Objective

Natural Type Maintenance:

A Type will regenerate naturally after cutting

Natural Type Conversion:

B To spruce-fir (natural or previously planted)

C To white pine (natural or previously planted)

D To red pine (natural or previously planted)

E To jack pine (natural or previously planted)

F To northern hardwoods after cutting or treatment

G To other forest or non-forest species (remarks needed)

Forced Type Maintenance:

H Type must be regenerated by seeding, planting, site preparation, prescribed burning, etc. (forest or non-forest species)

Forced Type Conversion:

J To spruce or fir after cutting or treatment

K To white pine after cutting or treatment

L To red pine after cutting or treatment

M To jack pine after cutting or treatment

N To northern hardwood after treatment

O To oak after treatment

P To other forest or non-forest species after treatment (remarks required)

10a.

Harvest Type

Code: Treatment:

- 1 Clearcut entire area or clearcut in strips or blocks: less than 10 square feet residual basal area remaining after harvest.
- 2 Selection harvest under uneven-aged management includes canopy gaps and group method.
- 3 Seed tree harvest.
- 4 Shelterwood harvest, usually 50 square feet or greater of basal area will remain after harvest, subsequent to overstory removal.
- 5 Clearcut with reserves, individual leave trees scattered across sale: 10-30 square feet residual basal area.
- 6 Intermediate thin - harvest scattered mature or over mature trees.
- 7 Intermediate thin - improvement harvest.
- 8 Intermediate thin - Salvage or sanitation harvest.

11.

Pre-Sale Stocking

Record the present stocking based on cruise and field examination data.

12.

Residual Stocking

Anticipated stocking after cutting.

13.

Proposed Cut Areas

Enter the number of even-aged patches on the timber sale that contribute to the even-aged harvest acres (coppice, clearcut, overstory removal, seed tree) in the next block (e.g. 3 small clearcuts are included in the 20 acres of even-aged harvest).

Enter the total acres being harvested by even-aged and uneven-aged/thinning cut on the proposed sale. The total of the two acreage boxes for Item 13 should equal the sum of the acres proposed by stand in Item 5.

Leave islands within a sale area are not counted as part of the harvest acreage.

If an island is being harvested differently than the surrounding area, then the acreage must be counted by the type of harvest occurring within the island and recorded as a different stand.

15.

Timber Sale Notice Narrative, Form 2460-1A: Should address the following items:

A. General Sale Description (including management goals and objectives).

1. Physical location - As it relates to: county, town, village, property, lakes, rivers, roads, etc.
2. Stand objective/goal in context to the landscape objective.
3. Size.
4. General forest cover type of stand and area.
5. Habitat types - Common name and pertinent information. How is the objective influenced by the habitat type. Natural succession paths available.
6. Soils - General description (sand, clay, wet, dry, nutrient poor).
7. Topography - if it is relevant.

B. Ecological Considerations

1. Management history.
2. Silvicultural systems - Clearcut, thinning, shelterwood, etc.
3. Regeneration plans (natural, planting, seeding).
4. Insect and disease concerns.
5. Harvesting restrictions and why - Summer logging for scarification; shortwood skidding only, to protect the regeneration or residual; winter logging due to wet conditions or deeryard, etc.
6. Landscape context for property.
7. Endangered, threatened or rare wildlife or plants which are present, and what special considerations are needed to protect/enhance the species/habitat. Natural Heritage Inventory (NHI) [<http://www.dnr.state.wi.us/org/land/er/nhi>] should be checked and results noted.

8. Land forms.
9. Endangered, threatened or rare communities.

C. Water Quality Considerations

1. Identify any lakes, streams, or wetlands that could be affected.
2. Describe how BMPs will be implemented and by whom; who's responsible for permits if needed?
3. Road layout - Who does it and how are roads closed (if applicable) following sale?

D. Aesthetics Considerations

Describe what aesthetic management techniques are used (leave trees, slash treatment, no-cut areas, time of year restrictions, etc.).

E. Wildlife Considerations - Describe any considerations for recreational values, including:

1. Special habitat management areas (deeryards, eagle nesting, etc.).
2. Retention of specific species/trees for: dens, mast production, cover, nesting, etc.

F. Recreation Considerations

Any special management for: trails, campgrounds, seasonal use, etc.

G. Resources of Special Concern Considerations

1. Special management areas - Lake or road zones, scenic, wild lake, etc.
2. Archeological/Historical sites. An archeological/historical review is required on all State and County Forest lands before a timber sale or other ground-disturbing activities can take place. DNR staff shall check the historic properties map set on the DNR intranet: [http://intranet.dnr.state.wi.us/int/land/facilities/facilities\\_management/arch/](http://intranet.dnr.state.wi.us/int/land/facilities/facilities_management/arch/) and <http://intranet.dnr.state.wi.us/int/mb/codes/MC181010.pdf>. Contact will be made with the DNR's Cultural Resource Specialist if a cultural or archeological resource is on site.

16.

Species Code

Enter the appropriate species code:

<u>Species</u>	<u>Code</u>	<u>Species</u>	<u>Code</u>
Aspen	A	Misc. Hardwoods	MX
Ash	AS	Oak	
Basswood	BA	Other	OO
Beech		BE	Red OR
Birch		White	OW
White	BW	Pine	
Yellow	BY	Jack	PJ
Cedar (White)	C	Red	PR
Cherry	CH	White	PW
Elm	E	Spruce	S
Fir (Balsam)	F	Tamarack	T
Hemlock	H	Walnut	W
Hickory	HI		
Maple			
Sugar	MH		
Other	MO		

17.

Product Code

Enter appropriate product codes:

<u>Product</u>	<u>Code</u>
Logs (M board feet, Scribner Decimal C)	10
Bolts (128 cf)	15
Mixed Products (cords, bolts, logs)(128 cf)	18 (*for use with PR, PW or S only)
Cordwood (128 cf)	20
Fuelwood (128 cf)	23
Chips (Cord equivalent)	25
Poles and Posts (Pieces)	
7 - 8 feet	31
10 - 12 feet	32
14 - 16 feet	33
18 - 20 feet	34
21 - 30 feet	35
31 - 40 feet	36
41 - 50 feet	37
51 - 60 feet	38
61 - 70 feet	39
Christmas Trees (Pieces)	40

Appraisal

18. through 24.

All timber must be appraised before sale based on production and market factors. Production and market factors for cordwood and sawlogs are listed on page 32-8. These factors consider production and transportation costs along with quantity and quality.

## Timber Sale Handbook

The timber on each tract is compared to the average timber on the specific property. A total appraisal factor of 1.0 represents average timber.

Each species and product will be appraised separately.

The stumpage appraisal factors are to be personalized to each property for proper application. Short crooked trees may be average for one property and wet sites average for another. Each forester must determine what stand and site characteristics are average for the property in applying market and production factors properly.

A frequent mistake made in factoring is attempting to drastically change the base stumpage rate ([Chapter 41](#)) through factoring to match current market conditions. This is normally improper since factoring is used to reflect conditions of logging in the field, rather than the market price. The annual determination of new base stumpage rates, which are subject to field review, is the proper time to adjust base stumpage rates to market conditions rather than through factoring. If base stumpage rates are not appropriate for short term use, adjustments to base stumpages rates may be approved by the regional director ([Chapter 41](#)).

24. The total of lines 18 through 23.
25. The base stumpage rate will be obtained from the table provided for each county or forest (see [Chapter 41](#)).
26. The total appraisal factor (item 24) multiplied by the base stumpage rate (item 25) will give the appraised value/unit (line 26).
30. The total appraised value (line 30) is the appraised value/unit (line 26) multiplied by the amount of product in line 27, 28 or 29. The appraised value/unit (item 26) and total appraised value (item 30) should be the actual amount to the nearest \$0.01.
31. The appraised value/unit may be reduced by up to 15% to allow room for bidding and indicated in the left column (line 31) "Reduced %." Reduction of the appraised value/unit is optional and left to the discretion of the forester and may only be applied to advertised sales. The appraised base stumpage rate is a minimum value. Upward adjustments especially for direct sales are not precluded and often desirable.
- The advertised value/unit is determined by multiplying the appraised value/unit (line 26) by 1.00 minus percent reduced; i.e., a 15% reduction =  $1.00 - .15 = .85$  x line 26 = line 31. The advertised value/unit (item 31) may be rounded; see page 43-1 for instructions. The total advertised value (item 32) should be the actual amount to the nearest \$0.01.

### Sale Reappraisal

When the appraisal is more than two years old, stumpage appraisal values must be re-evaluated before timber is sold. Reappraisal is also necessary whenever any of the original appraisal factors change, such as timber volume, quality, accessibility, etc.

When a reappraisal is required, old figures can be lined out and new figures written in for the new appraisal. If a reappraisal requires major changes it may be necessary to prepare a new Form [2460-1](#).

If the reappraisal changes the appraised value, it must be resubmitted for approval prior to sale.

Timber Sale Handbook

Cordwood Factors

CATEGORY	ITEMS TO CONSIDER (BUT NOT LIMITED TO)	PROPERTY STANDINGS				
		POOR	FAIR	AVG.	GOOD	EXCL.
18. FELLING AND BUCKING	Topography, seasonal restrictions, volume per acre, tree diameter, sticks per tree, tree distribution, rockiness, brushiness, limbiness, slash control, cultural treatment	.06	.12	.25	.37	.44
19. SKIDDING	Topography, care of residual stand, volume per acre, wetness, rockiness, tree distribution, brushiness, seasonal restrictions, sale design, equipment restriction, skidding distance	.04	.09	.17	.26	.30
20. ROAD CONST. AND MAINTENANCE	Length of road, wetness, topography, BMPs, landing and road closure, streams and drainages, rockiness, soil type, cost per cord, sale design, sale timing, road and landing construction requirements	.04	.08	.15	.23	.26
21. HAULING	Length and quality of main and secondary road, wetness, roughness, topography, seasonal restrictions	.05	.10	.20	.30	.35
22. MARKETABILITY	Species salability, market stability, seasonal marketability, volume to market	.03	.06	.12	.18	.21
23. QUALITY	Amount of defect, salvage, percentage of bolts and sawlogs, knots, crook	.03	.05	.11	.16	.19
TOTAL		.25	.50	1.00	1.50	1.75

Sawlog Factors

CATEGORY	ITEMS TO CONSIDER (BUT NOT LIMITED TO)	PROPERTY STANDINGS				
		POOR	FAIR	AVG.	GOOD	EXCL.
18. FELLING AND BUCKING	Topography, seasonal restrictions, merchantable length, tree diameter cull, brushiness, rockiness, slash control, cultural treatment, limbiness, volume per acre	.03	.06	.12	.18	.21
19. SKIDDING	Topography, care of residual stand, volume per acre, wetness, rockiness, tree distribution, brushiness, seasonal restrictions, sale design, equipment restrictions, skidding distance.	.03	.06	.12	.18	.21

Timber Sale Handbook

20. ROAD CONST. AND MAINTENANCE	Length of road, wetness, topography BMPs, landing and road closure, streams and drainages, rockiness, soil type, cost per M, sale design, sale timing, road and landing construction requirements	.01	.03	.06	.09	.11
21. HAULING	Length and quality of main and secondary road, wetness, roughness, topography, seasonal restrictions	.03	.05	.10	.15	.17
22. MARKETABILITY	Species salability, market stability, volume to market, log diameter, seasonal marketability	.03	.05	.10	.15	.17
23. QUALITY	Percentage of high grade logs, knots, crook, salvage	.12	.25	.50	.75	.88
TOTAL		.25	.50	1.00	1.50	1.75



## Timber Sale Handbook

### 31. Advertised Value/Unit

Indicate the % reduced (0 to 15%). The minimum advertised value/unit may be rounded to the nearest \$.10 per cord or to the nearest \$1.00 per MBF (Chapter 40).

State/ County	Item	B Notice (Gray Portion) <u>Notification of Sale</u>
	<u>Sale Number</u>	Assigned in continuous consecutive order when the timber sale is sold.
	<u>Sale Type</u>	Check the one that applies.
	<u>County Special Use Lands</u>	Check only if lands are entered as County Forest special use lands (s. 28.11(4)(c), Wis. Stats.).
State Only	<u>Contract Ending Date</u>	Provide contract ending date, mandatory for state timber sales.
State Only	<u>Bond Expiration Date</u>	Provide the timber sale bond expiration date, mandatory for state timber sales.

### 33a. Sold Value/Unit

Report the original sold unit sale price by species and product on line (a).

All values must be converted to standard cord equivalents for reporting purposes (see page 12-1 for weight conversion factors).

### 34. Total Sold Value

Total sold value = volume x sold value/unit.

County	Item	<u>Partial Cutting Report (Blue Portion)</u>
	35. & 36.	<p><u>Partial Reported Volume and Value</u> (Required under s. 28.11(6)(b)(4), Wis. Stats.)</p> <p>Within two years of filing the B-Notice, report the volumes and values removed from the sale area.</p> <p>In a case where no cutting has been done, a partial report indicating zero volume should be submitted. No other partial report should be filed before submitting the final report.</p>

## Timber Sale Handbook

State/ County	<u>Final Report Volumes and Values</u> (Blue Portion)
	<p><u>Number of Permits Issued</u>      Record the number of miscellaneous permits issued for such items as fuelwood, Christmas trees, etc.</p> <p><u>Sale Status</u>      C - Completed according to contract. I - Sale closed out but not completed according to contract.</p> <p>14.      Record actual harvest area in whole acres.</p> <p>33b &amp; 33c.      <u>Sold Value/Unit</u></p> <p>                    If contract stumpage rate increases have occurred since filing the B-Notice, report the new sold values on lines b and c.</p> <p>37. &amp; 38.      Department Properties: Total volume and value of products removed from sale area.</p> <p>                    County Forest: Volume and value of products removed <u>since submitting the partial report</u>.</p> <p>                    The volume reported on line 37 (a) and the value on line 38 (a) should correspond with the sold value/unit, Item 33 (a). Similarly, the volume reported on line 37 (b) should correspond with the sold value/unit on Item 33 (b), etc.</p> <p>                    Any additional volume incurred as salvage (see <a href="#">page 55-1</a> reference to s. 26.22) may be added as an additional column on Form <a href="#">2460-1</a>. Addition of acreage to an existing contract is not permitted and a separate contract should be issued.</p> <p>39.      <u>Total Report Value</u></p> <p>                    Sum of line 38. Report only the value of the products removed. DO NOT include damage assessments. This information can be added under comments (See Chapter 85).</p> <p>40.      <u>Total Sale Volume</u></p> <p>                    Sum of line 37. Report the total harvest volume by species and product.</p> <p>                    <u>Qualifying Comments</u></p> <p>                    Include remarks explaining over-run/under-run, exceeding 20% deviation, unusually high or low factors, whole tree chipping conversion, damages, penalties, etc.</p> <p>                    Over-run/under-run is calculated by scaled volume divided by cruise volume for the sale, not by individual species.</p>

State/ County	<p><u>Delegated Levels of Approval</u></p> <p>All A-Notices shall be approved by <span style="background-color: #00FFFF;">the forestry</span> team leader or basin supervisor. Approvals are based on the data and conditions as of the date of approval.</p> <p>The county forest administrator must approve all timber sale stages on county lands (A-Notice, B-Notice, etc.).</p>
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State APPROVAL AND REPORTING PROCEDURES FOR DEPARTMENT TIMBER SALES

This procedure should be used to process Timber Sale Notice and Cutting Report, Forms [2460-1](#) and 2460-1A, for timber sales on Department-owned land.

A region may establish additional review of timber sales to deal with sensitive sale areas or other issues. The Bureau of Forestry may identify specific concerns and negotiate additional protocol with a specific region.

This is a three-stage process. Each of the three stages is indicated by different shading of appropriate areas on Forms [2460-1](#) and 2460-1A. The Timber Sale Notice, Part A, is submitted for approval prior to advertising sale. Timber Sale Notice, Part B, is submitted before a contract can be awarded or cutting started. The Cutting Report (final) is completed and submitted upon completion of the sale.

Timber Sale Notice (Part A)

(White)

(Request for Approval)

Forester

1. Prepares original and one file copy of Forms 2460-1 and 2460-1A; attaches a sale map. Forwards original of Forms 2460-1 and 2460-1A, including updated compartment recon (Form 2400-26), to property manager.

Property Manager

2. Reviews and recommends approval or disapproval. Forwards to [forestry](#) team leader.

[Forestry Team Leader](#)

3. a. Reviews and approves or disapproves. If questions arise, contacts [area](#) forestry [leader](#) expert for consultation. Sales occurring in sensitive areas should be considered for additional review by the regional forestry [leader](#) and/or Bureau of Forestry before approval.

Sensitive areas include intensive recreational use areas, Class A aesthetic zones, adjacent to wild rivers, etc.

- b. If approved, sends forms to regional data entry.

Data Entry

- c. Enters approved data into computer system and keeps one copy of Forms 2460-1 and 2460-1A. Can be entered directly by the forester at a service center with prior approval.
- d. Returns original approved forms directly to forester.

Forester

4. Files original Forms 2460-1 and 2460-1A and proceeds to negotiate or advertise sale as approved.

Timber Sale Notice (Part B)

(Gray)

(Notification of Sale)

Forester/Property Manager

5. Completes the original and file copy of Form 2460-1. Forwards original Form 2460-1 to regional data entry. Retains file copy of Form 2460-1 and original of Timber Sale Contract (Form 2400-5).

## Timber Sale Handbook

- |            |  |
|------------|--|
| Data Entry | 6. Enters Part B information into computer. Forwards original Form 2460-1 to forester. Files a copy of Form 2460-1. Can be entered directly by the forester at a service center with prior approval. |
| Forester   | 7. Files original form.  |

### Cutting Report - Final (Blue)

- |                           |   |
|---------------------------|---|
| Forester/Property Manager | 8. Completes original and file copy of Forms 2460-1 and 2400-26 (recon). Routes original to regional data entry.  |
| Forester                  | 9. Routes Timber Sale Close-out Transaction (Form 2460-4) to Madison Forest Tax Section. (See page 84-1 for details.)   |
| Data Entry                | 10. Enters final report data and recon data into computer, sends original Form 2460-1 to forester for permanent file and retains one copy in file. Can be entered directly by the forester at a service center with prior approval. |
| Forester                  | 11. Files original form in permanent file.  |

County APPROVAL AND REPORTING PROCEDURES FOR COUNTY FOREST LANDS

This procedure should be used to process Timber Sale Notice and Cutting Report (Forms [2460-1](#) and 2460-1A) for timber sales on lands entered under the County Forest Law.

A region may establish additional review of timber sales to deal with sensitive sale areas or other issues. The Bureau of Forestry may identify specific concerns and negotiate additional protocol with a specific region.

The Timber Sale Notice, Part A, is submitted for approval before advertising a sale. The gray portion of the form (Part B) is filed once the tract has been sold. The Cutting Report (final or partial) is completed and submitted upon completion of the sale or 24 months after filing of the Timber Sale Notice, Part B, whichever applies.

Timber Sale Notice (Part A)  
(White)

- |                                      |   |
|--------------------------------------|---|
| County Forest Administrator          | 1. Prepares original and file copy of Forms 2460-1 and 2460-1A, and attaches sale map. Forwards original Form 2460-1, including sale map and compartment recon update (Form 2400-26) to DNR liaison forester.   |
| DNR Liaison Forester                 | 2. Reviews; recommends approval or disapproval. Forwards to supervisor.   |
| <a href="#">Forestry Team Leader</a> | 3. Reviews and approves or disapproves. If questions arise, contacts <a href="#">area</a> forestry <a href="#">leader</a> for consultation. Sales occurring in sensitive areas should be considered for additional review by the regional forestry <a href="#">leader</a> and/or Bureau of Forestry prior to approval. If approved, forwards to data entry.<br><br>Sensitive areas include intensive recreational use areas, Class A aesthetic zones, adjacent to wild rivers, etc. |
| Data Entry                           | 4. Enters data into computer and keeps one copy. Returns approved (initialed) Forms 2460-1 and 2460-1A directly to DNR liaison forester for further processing. Can be entered directly by the DNR forester at a service center with prior approval.  |
| DNR Liaison Forester                 | 5. Forwards forms to county forest administrator for further processing.  |
| County Forest Administrator          | 6. Proceeds to negotiate or advertise sale as approved.   |

Timber Sale Notice (Part B)  
(Gray)  
(Notification of Sale)

- |                             |   |
|-----------------------------|---|
| County Forest Administrator | 7. Completes the original and file copy of Form 2460-1. Forwards original Form 2460-1 to DNR liaison forester.  |
| DNR Liaison Forester        | 8. Reviews for approval or disapproval, and forwards to regional data entry.  |
| Data Entry                  | 9. Enters Part B information into computer. Retains one copy for files and returns original to DNR liaison forester. Can be entered directly by the DNR forester at a service center with prior approval. |
| DNR Liaison Forester        | 10. Forwards original Form 2460-1 to county forest administrator.   |

## Timber Sale Handbook

- |                             |  |
|-----------------------------|--|
| County Forest Administrator | 11. Files original Form 2460-1 for use when cutting is reported. |
|-----------------------------|--|

### Cutting Report - Partial (Blue)

- |                             |   |
|-----------------------------|---|
| County Forest Administrator | 12. Within two years of filing Notice (Part B), completes original and file copy of Form 2460-1. Forwards original to DNR liaison forester.   |
| DNR Liaison Forester        | 13. Verifies report accuracy. If accurate, initials Form 2460-1 and forwards it to data entry.  |
| Data Entry                  | 14. Enters Partial Cutting Report into computer. Retains one copy for files and forwards original Form 2460-1 to DNR liaison forester. Can be entered directly by the DNR forester at a service center with prior approval. |
| DNR Liaison Forester        | 15. Forwards original Form 2460-1 to county forest administrator for further processing.  |
| County Forest Administrator | 16. Files original Form 2460-1 for use in filing Final Cutting Report.  |

### Cutting Report - Final (Blue)

- |                             |  |
|-----------------------------|--|
| County Forest Administrator | 17. Completes original and file copy of Form 2460-1 and updated compartment recon (Form 2400-26). Routes original to DNR liaison forester.   |
| DNR Liaison Forester        | 18. Verifies report accuracy, initials Form 2460-1 and forwards it and Form 2400-26 to data entry.   |
| Data Entry                  | 19. Enters information into computer and sends original Forms 2460-1 and 2400-26 to DNR liaison forester. Can be entered directly by the DNR forester at a service center with prior approval. |
| DNR Liaison Forester        | 20. Forwards the original Form 2460-1 to the county forest administrator.  |
| County Forest Administrator | 21. Files Form 2460-1 in permanent timber sale file.   |

## CHAPTER 40

"A" NOTICEState/Cnty **BASE STUMPAGE RATES**

Base stumpage rates in this chapter should be used in appraising timber on county forests and DNR-owned land. Rates are revised annually.

In counties with a county forest, county forest rates should also be used on DNR land other than northern state forests.

In counties without a county forest, appropriate area values should be used as appraisal rates on DNR land.

The following rates are based upon the formula:

$$\frac{\left[ \frac{\text{wtd avg current year minus 3 selling price} + \text{wtd avg current year minus 2 selling price} + \text{wtd avg current year minus 1 selling price}}{3} + \frac{\text{wtd avg current year minus 1 selling price}}{1} \right]}{2} = \text{Base Rate}$$

The Base Stumpage Rate is then converted back to a 1.00 factor by the following equation:

$$\frac{1}{\text{wtd factor}} \times \text{Base Rate} = \text{Current Base Rate}$$

$$\frac{\text{wtd factor current year selling price}}{\text{wtd factor}} = \frac{\text{Sum of (volumes X sale prices) by species}}{\text{Sum of volumes by species}}$$

$$\frac{\text{wtd factor avg}}{\text{wtd factor}} = \frac{\text{Sum of (volumes X weighted factor) by species}}{\text{Sum of volumes by species}}$$

It is important that "average," as it relates to stumpage appraisal factors, be tied to timber actually put on the market. Sale prices on all timber sold during that period is used in the calculation of the new base stumpage rates each year. All sale prices are adjusted by their associated appraisal factor to arrive at a market value of "average timber." If similar timber is factored significantly above or below 1.0, its selling price will artificially inflate or deflate the future base stumpage rate.

# Timber Sale Handbook

## BASE STUMPAGE RATES

PRODUCT/SPECIES	Marinette	Oconto	Florence		
CODES	Co. For.	Co. For.	Co. For.	Wolf	Lakeshore
10 - LOGS (per M board feet)					
C - Cedar	50.00	50.00	100.00	60.00	20.00
F - Fir	50.00	35.00	90.00	50.00	50.00
H - Hemlock	50.00	30.00	90.00	100.00	40.00
PJ - Jack Pine	80.00	100.00	90.00	36.00	37.00
PR - Red Pine	120.00	110.00	150.00	110.00	100.00
PW - White Pine	120.00	110.00	150.00	110.00	115.00
S - Spruce	60.00	90.00	120.00	80.00	100.00
T - Tamarack	40.00	35.00	90.00	35.00	35.00
A - Aspen	55.00	60.00	80.00	54.00	55.00
AS - Ash	130.00	120.00	150.00	169.93	100.00
BA - Basswood	150.00	120.00	180.00	190.00	150.00
BE - Beech	-	85.00	-	-	125.00
BW - White Birch	130.00	210.00	220.00	100.00	141.00
BY - Yellow Birch	200.00	150.00	125.00	130.00	143.00
CH - Cherry	-	-	-	-	300.00
CW - Cottonwood	-	-	-	-	20.00
E - Elm	130.00	125.00	150.00	150.00	150.00
HI - Hickory	-	-	-	-	100.00
MH - Sugar Maple	250.00	220.00	250.00	616.85	300.00
MO - Other Maple	130.00	125.00	180.00	150.26	150.00
MR - Red Maple	-	165.00	160.00	188.95	150.00
MX - Mixed Hardwood	130.00	120.00	190.00	99.00	150.00
OO - Other Oak	130.00	150.00	190.00	125.00	75.00
OR - Red Oak	300.00	390.00	320.00	407.33	308.00
OW - White Oak	130.00	110.00	110.00	200.00	150.00
W - Walnut	-	-	-	-	600.00
WI - Willow	-	-	-	-	5.00
15 - BOLTS					
HB - Hardwood	-	45.00	45.00	-	-
OB - Oak	-	45.00	45.00	-	-
PR - Red Pine	-	75.00	60.00	-	-
SB - Softwood	-	40.00	45.00	-	-
18 - MIXED PRODUCTS (Co-mingled per cord) – Only for use with PR, PW, S and not to be used in combination with other product codes					
PR - Red Pine	50.00	75.00	60.00	35.00	30.00
PW - White Pine	20.00	37.00	30.00	34.72	20.00
S - Spruce	30.00	25.00	35.00	15.00	20.00
20 - CORDWOOD (per cord)					
C - Cedar	20.00	30.00	15.00	8.00	8.00
F - Fir	20.00	25.00	25.00	8.00	5.50
H - Hemlock	10.00	25.00	15.00	8.00	5.00
PJ - Jack Pine	50.00	63.00	60.00	30.00	30.00
PR - Red Pine	50.00	75.00	60.00	35.00	30.00
PW - White Pine	20.00	37.00	30.00	34.72	20.00
S - Spruce	30.00	25.00	35.00	15.00	20.00
T - Tamarack	17.00	25.00	30.00	25.00	15.00
A - Aspen	30.00	49.00	45.00	22.31	15.00
BA - Basswood	5.00	-	8.00	-	-
BG - Balm of Gilead	12.00	-	10.00	15.00	5.00
BW - White Birch	25.00	45.00	35.00	15.00	15.00
MX - Mixed Hardwood	25.00	45.00	35.00	15.67	15.00
OO - Oak	20.00	28.00	30.00	15.00	10.00
OR - Red Oak	-	-	35.00	-	-
MR - Red Maple	-	45.00	35.00	-	-
23 - FUELWOOD (per cord)					
MX - All Species	10.00	24.00	8.00	10.00	13.00
POSTS AND POLES (per piece) - Record by actual species code.					
31 - 7' - 8'	.17	.19	.50	.18	.17
32 - 10' - 12'	.35	.38	6.00	.36	.34
33 - 14' - 16'	.57	.71	.70	.64	.78
34 - 18' - 20'	.95	1.18	10.00	1.06	1.31
35 - 21' - 30'	2.05	2.80	2.70	2.45	3.55
36 - 31' - 40'	4.51	6.16	20.00	5.39	7.81
37 - 41' - 50'	7.18	9.80	9.50	8.58	12.43
38 - 51' - 60'	9.84	13.44	30.00	11.76	17.04
39 - 61' - 70'	12.71	17.36	17.00	15.19	22.01
CHRISTMAS TREES (per tree) - Record by actual species code.					
40 - Unsheared	1.00	1.00	5.00	1.00	1.00
41 - Sheared	3.50	3.50	5.00	3.50	3.50



# Timber Sale Handbook

## BASE STUMPAGE RATES

PRODUCT/SPECIES CODES	Chippewa Co. For.	Eau Claire Co. For.	Clark Co. For.	Jackson Co. For.	Black River St. For.
10 - LOGS (per M board feet)					
C - Cedar	50.00	22.00	22.00	34.00	22.00
F - Fir	50.00	50.00	50.00	50.00	50.00
H - Hemlock	60.00	29.00	29.00	-	29.00
PJ - Jack Pine	50.00	100.00	80.00	80.00	120.00
PR - Red Pine	140.00	150.00	120.00	120.00	140.00
PW - White Pine	140.00	125.00	110.00	120.00	140.00
S - Spruce	120.00	80.00	70.00	70.00	29.00
T - Tamarack	50.00	60.00	55.00	50.00	35.00
A - Aspen	59.00	70.00	65.00	50.00	23.00
AS - Ash	140.00	90.00	80.00	73.00	82.00
BA - Basswood	180.00	110.00	100.00	125.00	85.00
BW - White Birch	130.00	80.00	80.00	125.00	43.00
BY - Yellow Birch	140.00	69.00	69.00	-	75.00
E - Elm	140.00	85.00	80.00	100.00	85.00
MH - Sugar Maple	290.00	220.00	125.00	-	60.00
MO - Other Maple	140.00	161.00	90.00	125.00	80.00
MR - Red Maple	-	150.00	90.00	150.00	70.00
MX - Mixed Hardwood	160.00	100.00	90.00	150.00	60.00
OO - Other Oak	160.00	100.00	100.00	150.00	110.00
OR - Red Oak	400.00	300.00	270.00	180.00	150.00
OW - White Oak	160.00	80.00	120.00	125.00	114.00
15 - BOLTS					
AB - Aspen	-	-	28.00	-	-
HB - Hardwood	70.00	32.00	26.00	-	-
OB - Oak	-	-	23.00	-	-
18 - MIXED PRODUCTS (Co-mingled per cord) – Only for use with PR, PW, S and not to be used in combination with other product codes					
PR – Red Pine	40.00	50.00	40.00	45.00	46.00
PW – White Pine	24.00	25.00	20.00	25.00	46.00
S – Spruce	30.00	20.00	18.00	21.00	32.00
20 - CORDWOOD (per cord)					
C - Cedar	8.00	8.00	7.50	-	8.00
F - Fir	17.00	5.50	8.00	-	4.50
H - Hemlock	10.00	6.90	4.50	-	15.00
PJ - Jack Pine	34.00	50.00	32.00	45.00	46.00
PR - Red Pine	40.00	50.00	40.00	45.00	46.00
PW - White Pine	24.00	25.00	20.00	25.00	30.00
S - Spruce	30.00	20.00	18.00	21.00	32.00
T - Tamarack	20.00	10.00	12.00	25.00	11.00
A - Aspen	38.00	25.00	18.00	20.00	15.00
BA – Basswood	5.00	-	5.00	-	-
BW - White Birch	30.00	20.00	17.00	15.00	15.00
MX - Mixed Hardwood	30.00	18.00	17.00	20.00	15.00
MR – Red Maple	-	25.00	17.00	20.00	15.00
OO - Oak	17.00	15.00	13.00	17.00	12.00
23 - FUELWOOD (per cord)					
MX - All Species	5.50	10.00	10.00	10.00	8.00
POSTS AND POLES (per piece) - Record by actual species code.					
31 - 7' - 8'	.14	.14	.15	.16	.25
32 - 10' - 12'	.28	.29	.31	.33	.31
33 - 14' - 16'	.70	.62	.79	.87	1.00
34 - 18' - 20'	1.17	1.03	1.32	1.44	1.50
35 - 21' - 30'	3.25	2.65	3.70	4.10	3.00
36 - 31' - 40'	7.15	5.83	8.14	9.02	3.41
37 - 41' - 50'	11.38	9.28	12.95	14.35	5.43
38 - 51' - 60'	15.60	12.72	17.76	19.68	7.44
39 - 61' - 70'	20.15	16.43	22.94	25.42	9.61
CHRISTMAS TREES (per tree) - Record by actual species code.					
40 - Unsheared	1.00	1.00	1.00	1.00	3.00
41 - Sheared	3.50	3.50	3.50	3.50	3.00

# Timber Sale Handbook

## BASE STUMPAGE RATES

PRODUCT/SPECIES CODES	Coulee St. For.	Marathon Co. For.	Mead & McMillen	Monroe Co. For.
10 - <u>LOGS</u> (per M board feet)				
C - Cedar	22.00	28.00	28.00	22.00
F - Fir	50.00	50.00	50.00	50.00
H - Hemlock	29.00	34.00	34.00	29.00
PJ - Jack Pine	37.00	42.00	42.00	37.00
PR - Red Pine	60.00	115.00	115.00	130.00
PW - White Pine	65.00	63.00	100.00	130.00
S - Spruce	29.00	57.00	57.00	29.00
T - Tamarack	35.00	50.00	50.00	35.00
A - Aspen	10.00	53.00	40.00	80.00
AS - Ash	130.00	135.00	181.82	85.00
BA - Basswood	110.00	125.00	130.00	73.00
BW - White Birch	43.00	125.00	140.00	43.00
BY - Yellow Birch	75.00	140.00	120.00	75.00
E - Elm	110.00	106.00	110.00	55.00
MH - Sugar Maple	300.00	200.00	160.00	53.00
MO - Other Maple	80.00	130.00	176.58	120.00
MR - Red Maple	-	130.00	135.00	-
MX - Mixed Hardwood	74.00	150.00	142.15	86.00
OO - Other Oak	150.00	226.00	200.00	130.00
OR - Red Oak	275.00	320.00	249.10	200.00
OW - White Oak	106.00	91.00	91.00	100.00
W - Walnut	600.00	-	-	801.00
18 - <u>MIXED PRODUCTS</u> (Co-mingled per cord) – Only for use with PR, PW, S and not to be used in combination with other product codes				
PR – Red Pine	19.00	50.00	34.00	50.00
PW – White Pine	15.00	31.00	25.40	25.00
S – Spruce	15.00	35.00	25.40	9.00
20 - <u>CORDWOOD</u> (per cord)				
C - Cedar	8.00	6.00	6.00	8.00
F - Fir	5.50	5.50	9.00	5.50
H - Hemlock	6.90	6.70	6.70	6.90
PJ - Jack Pine	21.00	35.00	32.00	45.00
PR - Red Pine	19.00	50.00	34.00	50.00
PW - White Pine	15.00	31.00	12.60	25.00
S - Spruce	15.00	35.00	25.40	9.00
T - Tamarack	12.00	7.20	7.20	3.90
A - Aspen	3.60	33.50	25.52	18.00
BA - Basswood	-	6.50	3.37	-
BW - White Birch	4.00	24.00	17.97	15.00
MO – Other Maple	-	-	18.23	20.00
MX - Mixed Hardwood	3.00	24.00	17.00	10.00
OO - Oak	6.00	11.50	11.50	10.00
OR - Red Oak	-	11.50	11.01	-
23 - <u>FUELWOOD</u> (per cord)				
MX - All Species	5.00	13.20	3.50	6.00
25 - <u>CHIPS</u> (cord eq.)	-	-	16.43	-
<u>POSTS AND POLES</u> (per piece) - Record by actual species code.				
31 - 7' - 8'	.11	.13	-	.11
32 - 10' - 12'	.23	.26	-	.23
33 - 14' - 16'	.71	.61	-	.71
34 - 18' - 20'	1.19	1.01	-	1.19
35 - 21' - 30'	3.55	2.70	-	3.55
36 - 31' - 40'	7.81	5.94	-	7.81
37 - 41' - 50'	12.43	9.45	-	12.43
38 - 51' - 60'	17.04	12.96	-	17.04
39 - 61' - 70'	22.01	16.74	-	22.01
<u>CHRISTMAS TREES</u> (per tree) - Record by actual species code.				
40 - Unsheared	1.00	1.00	2.00	1.00
41 - Sheared	3.50	3.50	-	3.50

Timber Sale Handbook

BASE STUMPAGE RATES

PRODUCT/SPECIES CODES	West Central Region	Central Wisconsin	Vernon Co. For.	Juneau Co. For.	Wood Co. For.
10 - LOGS (per M board feet)					
C - Cedar	28.00	50.00	100.00	28.00	50.00
F - Fir	50.00	50.00	-	50.00	50.00
H - Hemlock	29.00	22.00	72.14	28.00	72.00
PJ - Jack Pine	60.00	77.00	55.00	45.01	93.00
PR - Red Pine	150.00	83.00	110.00	70.00	125.00
PW - White Pine	125.00	67.00	130.00	60.00	125.00
S - Spruce	85.00	33.00	100.00	40.00	50.00
T - Tamarack	35.00	35.00	80.00	50.00	50.00
A - Aspen	87.00	18.00	73.58	81.40	52.00
AS - Ash	125.00	57.00	160.00	185.19	100.00
BA - Basswood	150.00	69.00	136.52	163.93	115.00
BW - White Birch	120.00	49.00	85.00	65.00	150.00
BY - Yellow Birch	65.00	66.00	186.01	86.81	100.00
CH - Cherry	-	-	-	737.70	-
E - Elm	100.00	79.00	74.35	87.00	85.00
MH - Sugar Maple	170.00	83.00	403.84	740.74	175.00
MO - Other Maple	145.00	60.00	175.00	60.00	150.00
MR - Red Maple	135.00	-	143.30	185.19	150.00
MX - Mixed Hardwood	75.00	60.00	245.00	62.00	125.00
OO - Other Oak	158.00	76.00	180.00	28.14	100.00
OR - Red Oak	370.00	75.00	425.00	563.38	300.00
OW - White Oak	150.00	88.00	170.00	181.82	125.00
W - Walnut	500.00	-	1,200.00		
15 - BOLTS					
HB - HARDWOOD	25.00	-	-	20.00	20.00
18 - MIXED PRODUCTS (Co-mingled per cord) – Only for use with PR, PW, S and not to be used in combination with other product codes					
PR – Red Pine	20.00	48.00	34.00	44.00	45.00
PW – White Pine	15.00	33.00	20.00	35.00	25.00
S – Spruce	14.70	10.00	28.00	17.80	20.00
20 - CORDWOOD (per cord)					
C - Cedar	8.20	5.80	-	5.10	5.80
F - Fir	15.00	4.90	-	4.90	27.00
H - Hemlock	12.70	6.50	-	7.90	17.00
PJ - Jack Pine	45.00	45.00	25.00	44.00	42.00
PR - Red Pine	20.00	48.00	34.00	44.00	45.00
PW - White Pine	15.00	33.00	20.00	35.00	25.00
S - Spruce	14.70	10.00	28.00	17.80	20.00
T - Tamarack	7.20	6.60	20.48	16.00	16.00
A - Aspen	26.50	18.00	10.00	21.00	24.00
BW - White Birch	25.00	13.50	10.00	18.00	20.00
MO-Other Maple	17.00	-	-	15.00	-
MX - Mixed Hardwood	25.00	19.50	8.29	23.00	20.00
OO - Oak	19.00	20.50	8.00	24.00	14.00
OW - White Oak	16.00	-	-	17.00	-
23 - FUELWOOD (per cord)					
MX - All Species	5.50	5.00	10.00	5.00	2.50
25 - CHIPS (cord eq.)	-	-	-	1.40	-
POSTS AND POLES (per piece) - Record by actual species code.					
31 - 7' - 8'	.15	.16	.70	.15	.16
32 - 10' - 12'	.30	.32	2.10	.30	.32
33 - 14' - 16'	.59	.63	3.50	.59	.63
34 - 18' - 20'	.98	1.06	6.96	.98	1.06
35 - 21' - 30'	2.40	2.60	9.99	2.40	2.60
36 - 31' - 40'	5.28	5.79	17.25	5.28	5.79
37 - 41' - 50'	8.40	9.10	25.80	8.40	9.10
38 - 51' - 60'	11.52	12.48	35.64	11.52	12.48
39 - 61' - 70'	14.88	16.12	46.61	14.88	16.12
CHRISTMAS TREES (per tree) - Record by actual species code.					
40 - Unsheared	1.00	1.00	1.00	1.00	1.00
41 - Sheared	3.50	3.50	6.22	3.50	3.50

# Timber Sale Handbook

## BASE STUMPAGE RATES

PRODUCT/SPECIES CODES	Langlade Co. For.	Lincoln Co. For.	Forest Co. For.
10 - <u>LOGS</u> (per M board feet)			
C - Cedar	50.00	60.00	50.00
F - Fir	35.00	60.00	50.00
H - Hemlock	40.00	60.00	100.00
PJ - Jack Pine	40.00	135.00	32.00
PR - Red Pine	125.00	150.00	150.00
PW - White Pine	125.00	100.00	150.00
S - Spruce	40.00	75.00	100.00
T - Tamarack	30.00	60.00	50.00
A - Aspen	50.00	110.00	100.00
AS - Ash	180.00	130.00	200.00
BA - Basswood	180.00	130.00	225.00
BW - White Birch	190.00	150.00	200.00
BY - Yellow Birch	190.00	150.00	200.00
E - Elm	85.00	75.00	70.00
MH - Sugar Maple	360.00	180.00	400.00
MO - Other Maple	140.00	60.00	130.00
MR - Red Maple	140.00	130.00	-
MX - Mixed Hardwood	190.00	145.00	250.00
OO - Other Oak	130.00	240.00	60.00
OR - Red Oak	350.00	300.00	325.00
OW - White Oak	130.00	81.00	120.00
15 - <u>BOLTS</u>			
HB - Hardwood	-	25.00	20.00
18 - <u>MIXED PRODUCTS</u> (Co-mingled per cord) – Only for use with PR, PW, S and not to be used in combination with other product codes			
PR – Red Pine	46.00	45.00	45.00
PW – White Pine	18.00	12.00	10.00
S – Spruce	30.00	22.00	30.00
20 - <u>CORDWOOD</u> (per cord)			
C - Cedar	6.00	7.00	5.00
F - Fir	18.00	12.00	20.00
H - Hemlock	8.00	12.00	10.00
PJ - Jack Pine	44.00	36.00	17.00
PR - Red Pine	46.00	45.00	45.00
PW - White Pine	18.00	12.00	10.00
S - Spruce	30.00	22.00	30.00
T - Tamarack	15.00	15.00	10.00
A - Aspen	26.00	25.00	30.00
BA - Basswood	2.00	4.00	2.00
BW - White Birch	25.00	18.00	15.00
MX - Mixed Hardwood	25.00	20.00	25.00
OO - Oak	10.00	13.00	5.00
OR - Red Oak	15.00	10.00	-
23 - <u>FUELWOOD</u> (per cord)			
MX - All Species	8.00	20.00	9.50
<u>POSTS AND POLES</u> (per piece) - Record by actual species code.			
31 - 7' - 8'	.15	.16	.12
32 - 10' - 12'	.31	.32	.25
33 - 14' - 16'	.66	.73	.59
34 - 18' - 20'	1.10	1.21	.98
35 - 21' - 30'	2.85	3.20	2.65
36 - 31' - 40'	6.27	7.04	5.83
37 - 41' - 50'	9.98	11.20	9.28
38 - 51' - 60'	13.68	15.36	12.72
39 - 61' - 70'	17.67	19.84	16.43
<u>CHRISTMAS TREES</u> (per tree) - Record by actual species code.			
40 - Unsheared	1.00	1.00	1.00
41 - Sheared	3.50	3.50	3.50

# Timber Sale Handbook

## BASE STUMPAGE RATES

PRODUCT/SPECIES CODES	Oneida Co. For.	Vilas Co. For.	N. Highland/ A Legion St. For.
10 - <u>LOGS</u> (per M board feet)			
C - Cedar	40.00	28.00	34.00
F - Fir	40.00	50.00	50.00
H - Hemlock	40.00	28.00	30.00
PJ - Jack Pine	80.00	75.00	90.00
PR - Red Pine	150.00	175.00	160.00
PW - White Pine	150.00	175.00	170.00
S - Spruce	75.00	100.00	65.00
T - Tamarack	40.00	45.00	50.00
A - Aspen	70.00	25.00	80.00
AS - Ash	100.00	100.00	158.00
BA - Basswood	150.00	100.00	100.00
BW - White Birch	150.00	240.00	140.00
BY - Yellow Birch	120.00	100.00	170.00
E - Elm	100.00	75.00	75.00
MH - Sugar Maple	100.00	200.00	200.00
MO - Other Maple	100.00	100.00	100.00
MR - Red Maple	100.00	100.00	100.00
MX - Mixed Hardwood	150.00	160.00	160.00
OO - Other Oak	200.00	120.00	150.00
OR - Red Oak	250.00	260.00	250.00
OW - White Oak	120.00	70.00	80.00
18 - <u>MIXED PRODUCTS</u> (Co-mingled per cord) – Only for use with PR, PW, S and not to be used in combination with other product codes			
PR – Red Pine	45.00	42.00	45.00
PW – White Pine	35.00	22.00	20.00
S – Spruce	30.00	40.00	25.00
20 - <u>CORDWOOD</u> (per cord)			
C - Cedar	5.50	5.00	6.00
F - Fir	15.00	17.00	15.00
H - Hemlock	10.00	5.50	3.00
PJ - Jack Pine	40.00	50.00	45.00
PR - Red Pine	45.00	42.00	45.00
PW - White Pine	35.00	22.00	20.00
S - Spruce	30.00	40.00	25.00
T - Tamarack	11.00	20.00	15.00
A - Aspen	30.00	26.00	30.00
BA - Basswood	5.00	5.00	5.00
BW - White Birch	30.00	25.00	25.00
E – Elm	-	-	10.00
MX - Mixed Hardwood	25.00	25.00	25.00
OO – Other Oak	15.00	25.00	15.00
OR – Red Oak	15.00	-	15.00
23 - <u>FUELWOOD</u> (per cord)			
MX - All Species	5.50	5.50	5.00
<u>POSTS AND POLES</u> (per piece) - Record by actual species code.			
31 - 7' - 8'	.14	.15	.16
32 - 10' - 12'	.29	.31	1.00
33 - 14' - 16'	.62	.74	.72
34 - 18' - 20'	1.03	1.24	1.20
35 - 21' - 30'	2.85	3.35	3.15
36 - 31' - 40'	5.83	7.37	6.93
37 - 41' - 50'	9.28	11.93	11.03
38 - 51' - 60'	12.72	16.08	15.12
39 - 61' - 70'	16.43	20.77	19.53
<u>CHRISTMAS TREES</u> (per tree) - Record by actual species code.			
40 - Unsheared	1.00	1.00	5.00
41 - Sheared	3.50	3.50	3.50

# Timber Sale Handbook

## BASE STUMPAGE RATES

PRODUCT/SPECIES CODES	Ashland Co. For.	Bayfield Co. For.	Douglas Co. For.	Iron Co. For.	Brule River St. For.
10 - <u>LOGS</u> (per M board feet)					
C - Cedar	50.00	22.00	50.00	50.00	50.00
F - Fir	32.00	50.00	50.00	50.00	50.00
H - Hemlock	15.00	15.00	50.00	20.00	24.00
PJ - Jack Pine	7.00	38.00	60.00	20.00	32.00
PR - Red Pine	60.00	200.00	120.00	170.00	120.00
PW - White Pine	100.00	150.00	120.00	100.00	120.00
S - Spruce	30.00	85.00	60.00	110.00	100.00
T - Tamarack	21.00	32.00	50.00	35.00	30.00
A - Aspen	18.00	90.00	50.00	16.00	16.00
AS - Ash	200.00	150.00	110.00	150.00	40.00
BA - Basswood	175.00	150.00	140.00	150.00	46.00
BW - White Birch	50.00	150.00	100.00	150.00	49.00
BY - Yellow Birch	160.00	100.00	100.00	180.00	81.00
E - Elm	60.00	52.00	50.00	60.00	62.00
MH - Sugar Maple	380.00	200.00	100.00	350.00	61.00
MO - Other Maple	140.00	100.00	100.00	200.00	59.00
MX - Mixed Hardwood	150.00	150.00	100.00	200.00	49.00
OO - Other Oak	60.00	200.00	60.00	400.00	80.00
OR - Red Oak	380.00	400.00	150.00	400.00	120.00
OW - White Oak	52.00	53.00	60.00	55.00	55.00
18 - <u>MIXED PRODUCTS</u> (Co-mingled per cord) – Only for use with PR, PW, S and not to be used in combination with other product codes					
PR – Red Pine	50.00	50.00	32.00	45.00	56.00
PW – White Pine	5.00	20.00	15.00	10.00	20.00
S – Spruce	24.00	25.00	20.00	30.00	40.00
20 - <u>CORDWOOD</u> (per cord)					
C - Cedar	3.00	15.00	15.00	10.00	10.00
F - Fir	17.00	25.00	15.00	15.00	17.00
H - Hemlock	5.00	3.80	15.00	4.00	6.00
PJ - Jack Pine	10.80	50.00	30.00	40.00	56.00
PR - Red Pine	50.00	50.00	32.00	45.00	56.00
PW - White Pine	5.00	20.00	15.00	10.00	20.00
S - Spruce	24.00	25.00	20.00	30.00	40.00
T - Tamarack	10.00	10.00	15.00	8.00	5.00
A - Aspen	30.00	40.00	20.00	30.00	36.00
BA - Basswood	1.00	10.00	-	8.00	-
BW - White Birch	15.00	30.00	17.00	16.00	32.00
MX - Mixed Hardwood	30.00	30.00	15.00	25.00	30.00
OO - Oak	5.50	20.00	12.00	10.00	14.00
OR - Red Oak	15.00	20.00	18.00	9.00	17.00
23 - <u>FUELWOOD</u> (per cord)					
MX - All Species	5.50	30.00	15.00	12.00	1.00
25 - <u>CHIPS</u> (cord eq.)	-	-	-	-	5.00
<u>POSTS AND POLES</u> (per piece) - Record by actual species code.					
31 - 7' - 8'	.11	.10	.10	.11	.11
32 - 10' - 12'	.22	.19	.19	.23	.22
33 - 14' - 16'	.52	.37	.37	.53	.52
34 - 18' - 20'	.87	.95	.95	.88	.86
35 - 21' - 30'	1.88	1.89	1.89	1.88	1.88
36 - 31' - 40'	5.17	2.87	2.87	5.17	5.17
37 - 41' - 50'	8.23	8.23	8.75	8.23	8.23
38 - 51' - 60'	11.28	11.28	12.00	11.28	11.28
39 - 61' - 70'	14.57	14.57	15.50	14.57	14.57
<u>CHRISTMAS TREES</u> (per tree) - Record by actual species code.					
40 - Unsheared	1.00	15.00	1.10	1.00	5.00
41 - Sheared	3.50	20.00	2.35	3.50	60.00

# Timber Sale Handbook

## BASE STUMPAGE RATES

PRODUCT/SPECIES CODES	Barron Co. For.	Burnett Co. For.	Polk Co. For.	Washburn Co. For.	Gov. Knowles St. For.
10 - <u>LOGS</u> (per M board feet)					
C - Cedar	11.00	85.00	40.00	50.00	28.00
F - Fir	50.00	85.00	40.00	50.00	50.00
H - Hemlock	28.00	85.00	40.00	63.00	26.00
PJ - Jack Pine	40.00	130.00	40.00	50.00	100.00
PR - Red Pine	100.00	130.00	90.00	120.00	120.00
PW - White Pine	115.00	130.00	90.00	120.00	100.00
S - Spruce	66.00	85.00	40.00	80.00	80.00
T - Tamarack	49.00	85.00	32.00	80.00	80.00
A - Aspen	70.00	100.00	25.00	60.00	40.00
AS - Ash	125.00	120.00	70.00	100.00	100.00
BA - Basswood	125.00	120.00	113.33	100.00	100.00
BW - White Birch	150.00	120.00	60.00	100.00	80.00
BY - Yellow Birch	150.00	120.00	60.00	100.00	80.00
E - Elm	70.00	120.00	40.00	100.00	80.00
MH - Sugar Maple	350.00	120.00	250.00	250.00	38.00
MO - Other Maple	150.00	120.00	60.00	100.00	80.00
MR - Red Maple	150.00	120.00	-	100.00	80.00
MX - Mixed Hardwood	150.00	120.00	104.81	100.00	80.00
OO - Other Oak	60.00	100.00	60.00	100.00	80.00
OR - Red Oak	450.00	350.00	375.00	300.00	200.00
OW - White Oak	130.00	120.00	104.13	100.00	80.00
18 - <u>MIXED PRODUCTS</u> (Co-mingled per cord) – Only for use with PR, PW, S and not to be used in combination with other product codes					
PR – Red Pine	35.00	50.00	42.00	45.00	40.00
PW – White Pine	20.00	40.00	22.63	20.00	25.00
S – Spruce	27.00	30.00	20.00	25.00	20.00
20 - <u>CORDWOOD</u> (per cord)					
C - Cedar	3.00	30.00	2.00	12.00	10.00
F - Fir	5.00	30.00	2.90	25.00	10.00
H - Hemlock	7.00	30.00	5.00	15.00	10.00
PJ - Jack Pine	20.00	50.00	42.00	45.00	40.00
PR - Red Pine	35.00	50.00	42.00	45.00	40.00
PW - White Pine	20.00	40.00	22.63	20.00	25.00
S - Spruce	27.00	30.00	20.00	25.00	20.00
T - Tamarack	20.00	30.00	3.10	20.00	20.00
A - Aspen	35.00	45.00	30.37	35.00	30.00
BA - Basswood	6.00	25.00	-	15.00	-
BW - White Birch	24.00	25.00	14.00	25.00	20.00
MX - Mixed Hardwood	24.00	25.00	20.00	25.00	20.00
OO - Oak	14.00	12.00	9.41	15.00	8.00
OR – Red Oak	-	-	7.00	15.00	-
23 - <u>FUELWOOD</u> (per cord)					
MX - All Species	5.00	5.00	3.00	6.00	5.00
<u>POSTS AND POLES</u> (per piece) - Record by actual species code.					
31 - 7' - 8'	.13	1.00	.13	.14	.13
32 - 10' - 12'	.26	1.50	.26	.28	.26
33 - 14' - 16'	.53	2.50	.61	.63	.61
34 - 18' - 20'	.88	4.00	1.02	1.05	1.02
35 - 21' - 30'	2.20	8.00	2.75	2.75	2.75
36 - 31' - 40'	4.84	16.00	6.05	6.05	6.05
37 - 41' - 50'	7.70	25.00	9.63	9.63	9.63
38 - 51' - 60'	10.56	40.00	13.20	13.20	13.20
39 - 61' - 70'	13.64	60.00	17.05	17.05	17.05
<u>CHRISTMAS TREES</u> (per tree) - Record by actual species code.					
40 - Unsheared	2.00	3.00	1.00	2.00	5.00
41 - Sheared	3.50	3.50	3.50	3.50	3.50

# Timber Sale Handbook

## BASE STUMPAGE RATES

PRODUCT/SPECIES CODES	Price Co. For.	Rusk Co. For.	Sawyer Co. For.	Taylor Co. For.	Flambeau River St. For.
10 - <u>LOGS</u> (per M board feet)					
C - Cedar	100.00	22.00	125.00	28.00	40.00
F - Fir	100.00	50.00	125.00	50.00	20.00
H - Hemlock	100.00	125.00	125.00	56.00	30.00
PJ - Jack Pine	100.00	32.00	60.00	10.00	30.00
PR - Red Pine	150.00	85.00	125.00	120.00	150.00
PW - White Pine	100.00	85.00	125.00	120.00	150.00
S - Spruce	100.00	47.00	80.00	25.00	50.00
T - Tamarack	100.00	28.00	100.00	36.00	30.00
A - Aspen	40.00	39.00	40.00	17.00	20.00
AS - Ash	120.00	125.00	100.00	90.00	120.00
BA - Basswood	120.00	125.00	100.00	135.00	120.00
BW - White Birch	120.00	75.00	100.00	50.00	120.00
BY - Yellow Birch	120.00	65.00	100.00	75.00	250.00
E - Elm	120.00	180.00	100.00	32.00	50.00
MH - Sugar Maple	200.00	350.00	200.00	55.00	250.00
MO - Other Maple	120.00	125.00	125.00	65.00	90.00
MR - Red Maple	120.00	150.00	-	-	120.00
MX - Mixed Hardwood	120.00	125.00	100.00	200.00	120.00
OO - Other Oak	120.00	61.00	100.00	300.00	60.00
OR - Red Oak	200.00	425.00	250.00	300.00	250.00
OW - White Oak	120.00	80.00	100.00	47.00	60.00
18 - <u>MIXED PRODUCTS</u> (Co-mingled per cord) – Only for use with PR, PW, S and not to be used in combination with other product codes					
PR – Red Pine	40.00	35.00	30.00	50.00	40.00
PW – White Pine	15.00	6.50	25.00	6.20	13.00
S – Spruce	32.00	20.00	25.00	22.00	25.00
20 - <u>CORDWOOD</u> (per cord)					
C - Cedar	5.00	6.30	-	1.90	4.00
F - Fir	20.00	8.60	25.00	20.00	25.00
H - Hemlock	5.00	12.70	4.50	5.90	4.00
PJ - Jack Pine	40.00	12.70	40.00	14.60	15.00
PR - Red Pine	40.00	35.00	30.00	50.00	40.00
PW - White Pine	15.00	6.50	25.00	6.20	13.00
S - Spruce	32.00	20.00	25.00	22.00	25.00
T - Tamarack	20.00	6.40	10.00	17.00	20.00
A - Aspen	24.00	35.00	25.00	31.00	30.00
BA - Basswood	2.00	2.00	5.00	2.00	2.00
BW - White Birch	24.00	30.00	18.00	30.00	30.00
MX - Mixed Hardwood	18.00	25.00	15.00	28.00	25.00
OO - Oak	10.00	10.10	12.00	5.20	4.00
OR – Red Oak	-	-	12.00	-	-
23 - <u>FUELWOOD</u> (per cord)					
MX - All Species	10.00	4.90	2.00	8.00	2.00
<u>POSTS AND POLES</u> (per piece) - Record by actual species code.					
31 - 7' - 8'	.18	.16	.12	.13	.15
32 - 10' - 12'	.37	.32	.24	.27	.31
33 - 14' - 16'	.74	.70	.57	.66	.69
34 - 18' - 20'	1.23	1.17	.95	1.10	1.15
35 - 21' - 30'	3.05	3.05	2.60	3.05	3.05
36 - 31' - 40'	6.71	6.71	5.72	6.71	6.71
37 - 41' - 50'	10.64	10.64	9.10	10.64	10.64
38 - 51' - 60'	14.64	14.64	12.48	14.64	14.64
39 - 61' - 70'	18.91	18.91	16.12	18.91	18.91
<u>CHRISTMAS TREES</u> (per tree) - Record by actual species code.					
40 - Unsheared	1.00	1.00	1.00	1.00	5.00
41 - Sheared	3.50	3.50	3.50	3.50	5.00



# Timber Sales Handbook

## BASE STUMPAGE RATES

PRODUCT/SPECIES CODES	South Central Region	Southeast Region/North	Southeast Region/South
10 - <u>LOGS</u> (per M board feet)			
C - Cedar	28.00	28.00	28.00
F - Fir	50.00	50.00	50.00
H - Hemlock	29.00	29.00	29.00
PJ - Jack Pine	11.00	16.00	20.00
PR - Red Pine	57.00	64.00	80.00
PW - White Pine	59.00	200.00	80.00
S - Spruce	31.00	35.00	44.00
T - Tamarack	44.00	-	-
A - Aspen	37.00	20.00	40.00
AS - Ash	130.00	250.00	190.00
BA - Basswood	150.00	250.00	130.00
BW - White Birch	30.00	46.00	75.00
BY - Yellow Birch	69.00	400.00	100.00
CH - Cherry	700.00	-	-
E - Elm	90.00	112.00	100.00
MH - Sugar Maple	400.00	400.00	150.00
MO - Other Maple	122.00	210.00	125.00
MR - Red Maple	140.00	150.00	100.00
MX - Mixed Hardwood	150.00	200.00	200.00
OO - Other Oak	150.00	200.00	125.00
OR - Red Oak	400.00	400.00	350.00
OW - White Oak	250.00	200.00	150.00
W - Walnut	850.00	720.00	720.00
18 - <u>MIXED PRODUCTS</u> (Co-mingled per cord) – Only for use with PR, PW, S and not to be used in combination with other product codes			
PR – Red Pine	30.00	40.00	42.00
PW – White Pine	6.50	35.00	38.00
S – Spruce	20.00	35.00	38.00
20 - <u>CORDWOOD</u> (per cord)			
PJ - Jack Pine	21.80	16.40	15.00
PR - Red Pine	30.00	40.00	42.00
PW - White Pine	6.50	35.00	38.00
S - Spruce	20.00	35.00	38.00
A - Aspen	10.00	15.00	12.00
BW - White Birch	-	10.00	8.20
MX - Mixed Hardwood	8.00	10.00	12.66
OO - Oak	-	6.00	6.00
23 - <u>FUELWOOD</u> (per cord)			
MX - All Species	8.00	10.00	9.82
<u>POSTS AND POLES</u> (per piece) - Record by actual species code.			
31 - 7' - 8'	.13	-	-
32 - 10' - 12'	.27	-	-
33 - 14' - 16'	.59	-	-
34 - 18' - 20'	.99	-	-
35 - 21' - 30'	2.60	-	-
36 - 31' - 40'	5.72	-	-
37 - 41' - 50'	9.10	-	-
38 - 51' - 60'	12.48	-	-
39 - 61' - 70'	16.12	-	-
<u>CHRISTMAS TREES</u> (per tree) - Record by actual species code.			
40 - Unsheared	1.00	-	-
41 - Sheared	3.50	-	-

State/Cnty INTERIM ADJUSTMENT OF BASE STUMPAGE RATES

**APPRAISAL RATES HIGHER THAN THOSE LISTED IN THIS CHAPTER MAY BE USED WITHOUT PRIOR APPROVAL** when reliable local timber sale data is available. The new higher rate normally will be used for the remainder of the year. Notice of such an increase must be sent through channels to the Bureau of Forestry.

Stumpage schedule for a species or product may be reduced upon written approval of the regional director. Only conditions that cannot be anticipated when the stumpage rate schedule is established should be used in changing the schedule. Qualifications for changing the stumpage schedule might include, but not be limited to, a dramatic fall in the market value of a species or product or a catastrophic occurrence such as fire, wind, hail, disease or insect damage which alters the market value of some sales.

Interim changes in the annual stumpage rate based upon a significant change in the market value should be justified and calculated through the use of the following formula:

$$S^2 = \frac{S^1 \times P^2}{P^1} \quad \text{where}$$

$S^2$  = standard value to be used in current appraisal (new base rate)

$S^1$  = annually determined standard stumpage value (old base rate)

$P^1$  = price of wood on car or at mill at time of determination (issuance) of standard stumpage rate

$P^2$  = price of wood at same market ( $P^1$ ) at time of interim appraisal

$P^1$  and  $P^2$  can be determined on DNR administrative area or procurement area basis of customary markets. If desirable, more than one market can and frequently should be used by averaging to determine local market value. The same market base must be used in determining both  $P^1$  and  $P^2$ . A sheet showing a summary of interim adjustment calculations must be submitted with the stumpage appraisal at time of the "A" notice.

When approval of a reduction in the base rate has been granted, the new rate normally will be used for the remainder of the year on all sales for the respective county or property. A copy of such amendments must be sent to the Bureau of Forestry through channels.

State/Cnty ROUNDING GUIDES

Volume Rounding Guide (Items 27-29 on Form [2460-1](#), Timber Sale Notice and Cutting Report)

Volume or number of timber products for each species proposed for cutting may be rounded as follows:

<u>No. of Units</u>	<u>Round to Nearest</u>
1 - 10	1
10 - 100	5
100 - 500	10
500 - 1000	25
1000 -	50

The amount of timber recorded as cut on the Timber Sale Cutting Report (Partial and Final), Form 2460-1, should be actual scale or count. Cordwood can be recorded to the nearest hundredth of a cord. Sawtimber can be recorded to the nearest ten board feet.

Value Rounding Guide (Item 31 on Form 2460-1)

When listing cordwood stumpage values for advertising on Form 2460-1, the minimum advertising price may be rounded to the nearest \$.10 per cord. Sawlog values may be rounded to the nearest \$1.00 per MBF.

The unit sale price on Timber Sale Notice (Part B), Form 2460-1, may be actual bid or negotiated value.

CHAPTER 50SALE METHODSALE SYSTEMS

The timber sale systems described in this Handbook are to be used on all Department properties. These basic procedures are also highly recommended for use on county forest lands.

The objective of these systems is to reasonably account for the amount of forest products removed during timber harvest operations. Application of sound business practices is essential to the conduct of an accountable timber sale program. The systems for accountability as described in this chapter provide a prudent approach in determining proper payment for all forest products sold.

The following table lists standards and procedures for the three basic systems to be used in the sale of forest products, including salvage sales. Further details are presented on pages [54-1](#), [55-1](#), [57-1](#) and [58-1](#).

	<b>Sale Method</b>	<b>Forest Products Permit</b>	<b>Lump Sum Sale</b>	<b>Scaled Sale</b>
State/County	<b>Requirements</b>	Direct	<b>Advertised (under \$3000 may be sold direct)</b>	<b>Advertised (under \$3000 may be sold direct)</b>
State/County	Max. appraised value	\$500	None	None
State/County	Set-up forms	Form 2460-1 Appraisal portion only-keep in file	Form 2460-1 Cruise documentation	Form 2460-1 Cruise documentation
State/County	Approvals (A-notice only)	Designated Supervisor*	Designated Supervisor*/Property Manager	Designated Supervisor*/Property Manager
State/County	Contract-form	Form 2460-8 or county form	Form 2400-5 or county form	Form 2400-5 or county form
State	<b>Payment Provisions</b>	Single Prepayment	Single prepayment or 2-4 prepayments with equivalent number of cutting units	<b>30 days from billing for qualified contractors. Advance payment otherwise.</b>
State	Bond	None	Under \$2,000 = optional Over \$2,000 = minimum of <b>15% or \$1000</b> , whichever is greater	Required
State	Worker's comp. cert. filed	None	Required	Required
	Max. length of contract	1 Year No extensions	Up to 4 years maximum Including extensions	Up to 4 years maximum Including extensions
State/County	Advertisement	None	Required, at \$3000 or more appraised value	Required, at \$3000 or more appraised value

\*The designated supervisor of the property

State/Cnty ADVERTISED

Sales With an Appraised Value of \$3000 or More

Sales appraised at \$3000 or more require advertising prior to sale. See M.C. [9327.1](#) for detailed procedure.

When several sales are advertised at the same time, it is suggested that you do not list separate species, volumes and minimum stumage rates for each sale area. Simply list the overall number of tracts to be offered, total acreage, total volume by species and all town and ranges in which timber will be offered. Also state that more detailed information in the form of a timber sale prospectus may be obtained by contracting the property manager's office and list location and telephone number.

State A classified advertisement must be used (see s. [28.05\(2\)](#), Wis. Stats., for detailed procedure). This requires that it be advertised in a newspaper in the county in which the timber is located and which is likely to give notice to persons affected.

State/Cnty Run the ad once each week for two consecutive weeks, the last being at least one week prior to the bid opening.

County A classified advertisement must be used (see s. [28.11\(6\)\(b\)](#), Wis. Stats.). This requires the publication of a classified advertisement announcing the sale in a newspaper having general circulation in the county in which the timber to be sold is located.

State/Cnty A sample advertisement may be found in the appendix.

Continue to mail prospectuses to prospective loggers.

State/Cnty Sales With an Appraised Value Less Than \$3000

Sales appraised at less than \$3000 may be sold direct or advertised at the discretion of the forester. Direct sales must be sold at or above current appraised value.

State/Cnty DIRECT SALE OF UNSOLD ADVERTISED TIMBER

Timber sales which have been advertised at least twice for public sale in separate bid openings, at least 30 days apart, have met the requirement of advertisement for public sale as concerns direct negotiated sales. They may be sold directly to responsible buyers provided that the sale is sold at or above current appraised value.

State/Cnty LUMP SUM SALE

Definitions

A lump sum sale is a sale of forest products whereby the minimum acceptable bid or negotiated sale value is based on pre-sale volume estimate and appraisal. No scale of the cut products is involved and no refunds are made for volume adjustment claims.

Per unit stumpage rates by species must be itemized in both the bid and sale contract. This is required to provide for payment for additional volume that may become necessary to cut due to catastrophic losses or in settlement of a contract termination or dispute.

General

The purpose of lump sum sales is to reduce unreasonable costs which would occur to the buyer or seller using conventional sales methods.

Forest products permits, lump sum and conventional scaled sales may be awarded to a contractor. However, a contractor may not haul from two types of sales on a forest or property at the same time without approval. This is to avoid any questions regarding which type of sale the contractor is transporting forest products from.

**Regular timber sale inspections must be continued to ensure silvicultural aspects of the sale are implemented.**

State/Cnty Financial Limits - Sales of any value may be sold lump sum.

State Payment - Full payment will be required prior to cutting. Total payment may be divided into a maximum of 4 payments. If multiple payments are used, an equivalent number of corresponding cutting units must also be used. Payment for a cutting unit must be received prior to any cutting in that unit.

State Cutting Units - Required when multiple payments will be used. Order of cutting units is to be specified in contract, and each must be completed prior to cutting in another unit.

State/Cnty Sale Forms, Approvals - Form [2460-1](#) shall be used and cruise documentation shall be maintained in the permanent file.

State Performance Bond - Optional for sales under \$2,000 of appraised value but should be required if there is reason to believe that a problem could occur. Sales of \$2,000 and over require a minimum of **15%** of bid value or **\$1000**, whichever is greater.

State Worker's Compensation - All operators are to comply with the worker's compensation law. Proof of coverage will be required for all employees.

State Contract, Term, and Extensions - Timber Sale Contract, Form 2400-5, will be used. Contract term will be limited to 4 years.

State/Cnty Reporting Volumes Cut - Standard reporting procedure will apply. Counties filing partial reports on Form 2460-1 should report "best estimate" of volume cut to date and the balance on the final report (Notice C).

State/Cnty Total Reported Values - When filling out final reports on Form 2460-1, the total reported values on Form 2460-1 should be the same as the total sold values.

State/Cnty **CUT & SEIZED PRODUCTS, SALVAGE AND CHARITABLE TIMBER SALES**

Cut Products

The sale of cut forest products are subject to the same guidelines and approvals, as stumpage sales with the following exceptions:

1. Timber Sale Description, (Items 1-14) on Form [2460-1](#) is not required;
2. Use of a performance bond for cut or seized products is at the discretion of the property superintendent. The decision should be guided by the contract provisions and potential for damages.

Approval requirements should be based on cut product value and not on their stumpage value. Appraised value should be established by comparison to other transactions in the area of similar quality cut products. Full payment in advance must be obtained from the buyer before any cut products are removed.

State Salvage

Section [26.22](#), Wis. Stats., grants the Department authority to **sell timber damaged by fire, snow, hail, ice, insects, disease, or wind on any land under the Department's jurisdiction** in the method and upon such terms and conditions it deems in the best interest of the state. This includes the sale of timber on a Forest Products Permit (Form [2460-8](#)), the sale of timber without advertisement or competitive bidding if warranted, or the **inclusion of timber on an ongoing sale. A significant potential loss of timber value could warrant use of this modified procedure.**

**County** Section 28.11(6)(c), Wis. Stats., grants the county forest Committees the authority to sell timber damaged by fire, snow, hail, ice, insects, disease, or wind on county forest land in the method and upon such terms and in such manner it deems in the best interest of the county. This includes the sale of timber without advertisement or competitive bidding if warranted, or the **inclusion of timber on an ongoing sale.**

State/Cnty Adjustment of stumpage values may be necessary when existing sale areas are damaged by wind or fire before the sale is completed. Fill out a new stumpage appraisal for the damaged timber. Compare the new factor with the old. Adjust current stumpage values proportional to the change in appraisal factors.

Seized Products

Seized material may be sold pursuant to section [26.06](#), Wis. Stats. Products appraised at more than \$500 shall be advertised and sold on sealed bids after a Class 1 legal notice.

State/Cnty **Charitable/Educational Timber Sales**

**Log a Load for Kids** and other such charitable programs partnering with Forestry are permissible with some reservations. Only one such event may be held annually on a property. Property managers and County Forest Administrators are encouraged to employ the competitive bid process and also to harvest areas typically difficult to sell or those classified as salvage. Section 28.05(2), Wis. Stats. allows for use of direct sales if the estimated value of the sale does not exceed \$3,000. The benefits of education and partnership efforts and assisting others are sound reasons to use the direct sale process. The state must collect timber sale stumpage as the statutes do not allow for a waiver. Counties remain liable for severance tax owed both the state and the towns.

It is permissible to conduct such a program on a sale currently under contract so long as:

- All of the provisions of the contract remain in effect (e.g. Worker's compensation, operational specifications, payment schedules, stumpage rates/increases)
- Original purchaser of the sale retains responsibility for satisfactory sale completion and any impacts to the sale performance bond.

State/Cnty MERCHANTABLE TIMBER CUT IN CONJUNCTION WITH CONSTRUCTION PROJECTS

Construction projects to develop such items as roads, firebreaks, recreational trails, parking lots, etc., sometimes involve the cutting of merchantable timber that may be difficult to sell utilizing standard procedures.

The following options apply to merchantable timber cut in conjunction with such construction:

A. If suitable for regular commercial sale:

Follow standard procedure.

B. If not suitable for regular commercial sale:

Contact regional forestry **leader** for alternatives on case-by-case basis.



State

FOREST PRODUCTS PERMIT

Small amounts of Christmas trees, boughs, firewood, or other forest products may be sold using Forest Products Permit, Form [2460-8](#).

Lands administered by the Department offer an opportunity to citizens seeking forest products. A Forest Products Permit may only be issued for products surplus to the property's needs and objectives.

The forester servicing the property shall be responsible to appraise the forest products and assure the removal or manner of cutting will not be detrimental to the property and its objectives. Administration of this permit system shall be under the supervision of the property manager or superintendent.

This procedure will be used only when:

1. A single count or volume estimate will be made.
2. A single advanced payment will be made.
3. The appraised value does not exceed \$500.
4. The sale will not exceed 1 year in duration.
5. Maximum of 5 Christmas trees per individual
6. Maximum of ten cords per individual.

This permit may not exceed 1 year.

Approval of permits is made by the property manager, team leader or basin supervisor.

To provide justification and documentation for the value charged, the Appraisal on Form [2460-1](#) must be completed and retained in the field file. Appraisal(s) may be made annually for all similar material on a property or for each individual permit. Copies of all permits become a part of one sale folder each fiscal year and identified as "Forest Products Permits."

The following are not needed in the Forest Products Permit procedure:

1. Contract.
2. Performance bond.
3. Certificate of Worker's Compensation coverage.
4. Timber Sale Close-Out Transaction, Form [2460-4](#).

A permit number should be assigned to each Forest Products Permit starting with number P-1 and running in consecutive order.

Boughs - Small quantities of boughs for personal use will utilize the Forest Products Permit Christmas tree rate. Commercial quantities can be sold using the same form but should be identified as a Commercial Permit. A Commercial Permit allows for the permittee and crew to cut boughs. A Commercial Permit can utilize a statewide rate of:

**\$75.00 minimum for permit and the first two tons**  
**\$25.00** extra for each additional ton

Special conditions to be included for all bough permits include:

1. Boughs will be cut in such a manner as to not kill the tree or render aesthetic damage to the tree.
2. Harvesting of boughs will not take place within sight of a town road, state forest road or lettered or numbered highway.
3. Permits will not be issued for special use zones such as aesthetic zones, wilderness zones, etc.

Forest Products Permit Reporting

All permits will be totaled and reported once a year by December 30 on a completed Form [2460-1](#), as a final report for that calendar year. This report will be sent through channels to the regional data entry. The volume sold by species and product, sales value, and number of permits involved will be listed on one Form 2460-1 per property. Individual permits do not need to be attached to Form 2460-1.

Forest Products Permit Remittance

The following will be sent through channels to Madison to complete such a sale:

1. Remit all monies on a Timber Sale Transaction/Remittance, Form [2460-3](#) (several permits can be covered by one remittance), or a General Remittance Sheet, Form [9300-29A](#) (see sample page 87-16).
2. Payment for the total value of the permits.
3. Compartment Reconnaissance should be updated if field conditions following the sale warrant.
4. Individual permits do not need to be submitted with the remittance form.

State/Cnty SCALED SALES

In a scaled sale, the volume offered for sale is estimated but not guaranteed. If the volume of timber exceeds the estimate, as a whole or by species, the purchaser has the obligation to cut it and remove it paying the unit bid price. If there is less timber than estimated, there is no obligation of the landowner to make up the "shortage". The purchaser pays for actual scale. Estimate of cut volumes will be determined either by actual scale on the sale area or by mill scale as specified in the contract.

State Forest products from such sales will be paid for before removal of products from the sale area.

State/Cnty SCALING PROCEDURE

Products will be scaled on the sale area unless done at a mill using an agreed upon mill scale ticket system.

All logs shall be scaled with the Scribner Decimal C. Log Rule. Scaling methods shall be in accordance with the National Forest Scaling Handbook. The minimum top diameter for sawlogs should generally be determined by the minimum-sized log as stated in the Guide to Hardwood Log Grading, or for all softwoods as stated in Log Grades for Eastern White Pine, U.S. Forest Service. All sawlogs will be scaled in the woods and shall be marked with paint or crayon after scaling, unless other arrangements are provided for in the contract.

State On state land, a Scale Sheet, Form 2400-63, shall be used to record the products scaled and will be prepared in the field at the time the products are scaled. A copy of the scale slip will be attached to and filed with the station copy of the Timber Sale Transaction/Remittance, Form [2460-3](#), and the original copy of the scale sheet mailed to the contractor with the original copy of Form 2460-3.

State/Cnty MILL SCALE TICKET SYSTEM

The following are guidelines for use of a mill scale ticket system for [administering a timber sale](#).

Communication with mills is essential. It is recommended that this be done by personal visit or telephone call and then confirmed in writing. Cooperation of the destination mill is essential.

1. Equipment Needed

a. Tickets

- 1) A three-part ticket set is used. Individual Forest Products Harvesting Permits (tickets) are printed for each property. The ticket contains information as to the sale number, date, time of day the wood is hauled, trucker, destination, species, approximate volume, and truck.
- 2) Tickets are numbered serially. Each copy of the ticket has the ticket number on it.
- 3) Tickets are bound in books of 25 three-part sets.
- 4) Each ticket book has a cover on which to record the name of the forest in bold letters, the timber sale number, and the contractor's name.
- 5) Tickets are issued to the contractor. A record of ticket numbers is maintained.
- 6) Contractors are held accountable for all tickets issued.
- 7) Contractors are responsible for assuring that their haulers have the appropriate tickets in their trucks.
- 8) Truck delivery: Truck drivers complete the ticket as they leave the sale area and deposit the first copy in the lock box. When they reach the destination mill, the drivers give the second copy of the ticket to the scaler. The scaler attaches this copy of the ticket to a copy of the scale slip. Periodically the scale slips with the attached tickets are returned to the forest manager.
- 9) The third copy of the ticket is the contractor's copy.

b. Lock Boxes - Placement:

- 1) The lock boxes should be placed so that they are easily accessible to the truck driver, yet not be a traffic hazard or susceptible to damage from graders or snowplows. With frozen ground in the winter, it is possible to chain a lock box to a tree.

2. Procedure

- a. Rail delivery: The truck drivers complete the ticket as they leave the sale area and deposit the first copy in the lock box. Since more than one load is required to fill the car, the second copies of the tickets are left in the book until the car is loaded. At that point, the car number is written on each of the second copies, and these are attached to the bill of lading for the car. Contractors mail the bill of lading with the attached ticket copies to the destination mill.

When the car reaches the mill, it is scaled, the ticket copies removed from the bill of lading and attached to a copy of the scale slip. The scale slip and tickets are then mailed back to the forest manager.

- b. As a condition of the sale contract, contractors agree that their trucker may be checked for compliance while enroute.
- c. Periodically the lock boxes are emptied. This can be done in the normal course of woods work. As scale slips are returned with second copies of the tickets attached, these are matched with the ticket copies recovered from the lock boxes. The manager or administrator then has a complete record of the wood removed from the time it left the sale until it was scaled at the destination mill. Scale volumes are entered on a recapitulation sheet and the appropriate deduction made from the contractor's advanced stumpage payment.

Discrepancies in unmatched ticket copies must be checked and resolved.

3. Variations

- a. Variations to fit local conditions are possible. Following are some examples:

- 1) The second copies of the tickets and scale slips can be picked up at the mill periodically. This eliminates the need for the mill to mail these back.
- 2) The scale may be written on the second copy of the ticket by the scaler. This is acceptable but not as desirable as a bona fide copy of the scale slip.
- 3) In weight scaling situations, the second copy of the ticket could be designed so that it could be inserted into the scale. The weight of the load would be printed directly on the ticket part.
- 4) In instances where wood is shipped through a broker by rail, the bill of ladings are sent by the shipper to the brokers with the second copies of the tickets attached. The brokers remove the ticket copies and hold these until they receive the scale slip from the mill. The ticket copies are then returned by the brokers with a copy of the scale slip. The rail car number on the ticket copies must match the rail car number on the scale slip.
- 5) Where wood is landed at a rail siding, contractors can retain the second copy of the ticket until the wood is shipped. They then attach sufficient ticket copies to cover each car load. When all the wood is shipped, obviously all the ticket copies will have been utilized. In this situation, only wood from one sale can be landed together.

CHAPTER 60

SALE OF TIMBER

State/Cnty PROSPECTUS INCLUSIONS

A prospectus and maps of the tract or tracts should be prepared for each timber sale. Items that should be covered are as follows:

- Map of sale area
- Tract number and sale location
- Description of the stumpage being offered
- Cutting specifications
- Slash disposal requirements
- Scaling method
- Table of weight conversions by species (can also be placed in the sale contract)
- Minimum acceptable bid (advertised value-optional)
- Bid bond requirements and notice that it will be forfeited upon failure to sign contract
- Performance bond requirements
- Damages provisions
- Stumpage payment provisions, including extension increase policy for scaled and lump sum sales
- Bid opening date and place
- The phrase "Any and all bids may be rejected"
- Contract acceptance and signing dates and a sample copy is available upon request
- Contract period
- Contract may contain additional provisions
- Certification of Worker's Compensation required
- The phrase "Contracts may not be assigned"
- Variable utilization bid
- Logging site and road restoration
- Utilization standards
- Special BMP requirements
- Any other provision that might influence bidding

State Training Requirement – Logging contractor (not necessarily the purchaser if subcontracted) must document compliance with Wisconsin SFI training standard. (See page 63-5 for more information.)

State Prospective purchasers should be furnished Timber Sale Bid, Form [2400-49](#), along with the prospectus.

State/Cnty Contractor Information and Work Sheet

Some form of a contractor information and work sheet should be included in the prospectus for all variable utilization sales. It should contain enough information so that a contractor can easily work out a bid for any acceptable utilization category. The format of a contractor information sheet will be dictated by the individual needs of each property.

Variable Utilization Prospectus Display

When listing advertised values for variable utilization sales, the equivalent advertised value per cord is that value which would yield a total species value equal to the total advertised value for the species.

See the appendix for a sample of a prospectus and map.

State OPENING OF BIDS

Confidential Bid Information

One person for each property where sealed bids are received shall be designated responsibility for the custody of timber sale bids received. Prior to the time set for the opening of bids, the custodian should assure that information as to the number of bids received, or whether any bids have been received, should not be released. However, upon request from a bidder, receipt of the sealed bid may be acknowledged.

Prior to the time for opening bids, no Department of Natural Resources employee having knowledge of any bid submitted should make any statement to anyone concerning it, except that receipt may be acknowledged to the bidder, if requested. Verbal statements of Intent to bid, whether or not including the prices, should also not be released.

Opening Bids

1. Sort bids by tract number.
2. Check for accuracy and completeness.
3. Read in numerical order and announce the high bid.

Three employees of the Department of Natural Resources should be present at the opening of bids. As bids are opened they should be checked for proper deposit, mathematical accuracy and sorted by tract. Form 2400-6, Timber Sale Award, shall be filled out listing the people in attendance. All bids should be recorded by species, product, amount, value, and bidder. One copy of this form will be filed at the field station along with the original bids.

High bid will be announced for each tract. It may also be stated that bids will be checked further and evaluated and that awarding of contracts will be made within two weeks.

Tie Bids

In the event of tie bids, the bidders should be offered opportunity to withdraw. If none wish to do so, the person in charge of bid opening may request the bidders to: (1) submit another sealed bid; (2) draw lots; (3) flip a coin; or if they decline, (4) readvertise the sale at a later date.

Variable Utilization Bid

Bids for whole tree or to a smaller bole diameter (increased utilization) will be accepted.

Volume estimates by utilization (species and diameter) classes will be listed for each sale on which increased utilization bids will be accepted.

Each bidder must indicate the utilization for which he is bidding by species and product. The indicated utilization basis on the successful bid will become the utilization specification on the contract and utilization to this specification must be shown.

Bidding will be on a cordwood equivalent basis. All wood harvested from the sale must be accounted for and payment made. An aggregate weight per cord may be developed and used when different species are scaled together. Weight conversion rates must be shown.

Bids for both variable utilization sales and standard utilization sales must include bid prices per unit for each species and product. Therefore, it is recommended that the prospectus include:

1. Estimated volumes in cords, cord equivalents, board feet, or product.
2. Advertised value per unit.
3. Total advertised value of sale.

### Minimum Acceptable Bid

All bids must be by species on a per-unit basis. Acceptable bids must meet or exceed the total combined advertised value of all species. However, a bid will be rejected if any individual species/product bid is less than 50% of the base stumpage rate for the property unless the advertised value for the species/product is lower than that amount. If that is the case then the advertised value becomes the minimum acceptable bid by species/product.

The timber sale prospectus for state lands will not use the term "minimum acceptable" species values. Instead, values for individual species may be listed and described as "Advertised Values".

Listing of a minimum advertised value on a sale prospectus is not required.

### Rejection of High Bid

The Department may reject high bid on a timber sale "for cause." This is unusual. The Department must not only insure that the highest price is obtained but also that an adequate performance is completed. This entails consideration of not only the dollar value of the bid but also responsibility and dependability of the bidder. If practical, contractors who are deemed ineligible to bid should be notified of this prior to the bid opening.

Bids below minimum advertised price will be rejected. In addition, the following characteristics of the bidder can be "cause" for rejecting a high bid when supported by factual evidence. This list is not all-inclusive. Other reasons for "cause" may apply.

- Notorious or habitual carelessness with fire
- Failure to properly complete previous contracts
- Evidence of financial insecurity
- Habitual damage to sale areas

Evidence of such bidder characteristics should be in the form of written records. The Department must exercise this discretion in good faith in the interest of the public not from motives of personal favoritism or ill will.

Rejection of any high bid requires approval of the Bureau of Legal Services. Continued rejection of a high bid for cause shall not exceed a period of two years for a contractor. A bidder may be reinstated when there is evidence that the problem has been corrected. If a high bid is rejected, a 30-day time period (from notice to the high bidder) must pass before the bid is awarded to the second highest bidder.

### Rejection of Bids Below the Minimum Advertised or Appraised Value

Bids will be rejected and sales will not be approved where the total sale bid value is less than the advertised value on advertised sales or less than the appraised value on direct sales.

State CONTRACT SPECIFICATIONSLength of Contract

Timber sale contracts should be kept as short as possible. Maximum contract length, including extensions, on state properties shall be limited to four years for scaled sales and lump sum sales and one year for forest product permits. Timber sale contracts can only be extended beyond four years with justification and approval by the regional forestry expert.

Long contracts result in higher administrative cost and may adversely affect work planning and forest type acreage regulation. Growth or deterioration of timber and changes in stumpage value can result in contractor dissatisfaction or improper payment for stumpage.

Awarding Contract

Signed timber sale contract should be received by the Department within two weeks of awarding bids. A copy of the performance bond or cash deposit and required certificate of insurance evidencing worker's compensation must be received within six weeks of bid opening, but before the contract is signed by the Department or work is commenced.

The advance stumpage payment can be collected at anytime, but it must be received before any products are **hailed unless otherwise specifically authorized.**

The property manager is authorized to sign the timber sales contract for the Secretary.

Standard Timber Sale Contract Example:Annotated

## TIMBER SALE CONTRACT

**Bold print statements beneath some clauses are designed to provide explanation for the Contract (boilerplate) language.**

Notice: Personally identifiable information collected will be used to administer the program and will not be used for other purposes.

Name of Property: \_\_\_\_\_

Contract No. \_\_\_\_\_

THIS CONTRACT IS ENTERED INTO by and between \_\_\_\_\_ (Seller) and \_\_\_\_\_ (Purchaser) for the purpose of selling timber of the Seller. The Seller sells and the Purchaser agrees to purchase, cut and remove **ONLY** those trees (timber) specifically described in this Contract or marked by the Seller for cutting on the "sale area" which is identified or described in maps or diagrams attached to and made part of this Contract.

THE PROVISIONS OF THIS CONTRACT and all authority for use of the Seller's property for the cutting of timber (which includes felling, bucking, skidding, loading or hauling) are mutually agreed upon by the Seller and Purchaser and subject to the following terms and conditions:

## 1. PERFORMANCE.

- a. Commencement. Cutting and removal of timber in conformance with this Contract may commence and continue only after the signing of this Contract by both parties and only after submission and maintenance of all bonds, certificates or statements required under it.

**Notice to purchaser that work is not to commence until all certificates, etc. are filed with Seller.**

- b. Contract Oversight. Cutting and removal of timber purchased under this Contract shall be conducted in conformance with this Contract and in a good and workmanlike manner with reasonable diligence to assure completion of all performance within the Contract period specified in par. 2.

**Notice that a workmanlike manner and reasonable diligence is required to avert unreasonable delays.**



2. CONTRACT PERIOD.

- a. All work under this Contract shall be completed to the satisfaction of the Seller between the signing of the Contract by both Parties and \_\_\_\_\_, FOR TIME IS OF THE ESSENCE. Contract amendments or extensions may not be relied upon by the Purchaser for the purpose of completing performance under this Contract.

**“For time is of the essence” demands reasonable diligence and completion within the period of performance. This is essential to achieve your management objectives. Delays beyond contract periods will usually affect your management plan and goals, although somewhat unquantifiable.**

- b. The Seller may temporarily suspend operations under this Contract due to excessive property damage, wet conditions or for any other reason upon notice to the Purchaser or other persons operating on the sale area under this Contract with subsequent equitable adjustment of this Contract deemed reasonable by the Seller.

**This flexibility is needed by the Seller to protect the land should unanticipated events or conditions occur.**

3. CONTRACT EXTENSIONS. If extensions of this Contract are deemed reasonable by the Seller, the stumpage price agreed upon herein shall be adjusted as follows:

**Similar to the annotation in 2.b., delays affect your management plan and goals for the property and timber management. Delays should only be authorized for reasons beyond the control of the Purchaser, and, then only if any increase in the value of the timber, because of the delay, is captured by the Seller.**

- a. First extension: \_\_\_\_\_
- b. Second extension: \_\_\_\_\_
- c. Additional extensions: \_\_\_\_\_
- d. Other applicable charges or fees: \_\_\_\_\_ (Often, costs, such as administrative costs of extensions, are returned to the Seller through a processing charge or fee.)

4. TERMINATION. The Seller may terminate this Contract by oral or written notice to the Purchaser upon its breach as determined by the Seller or at other times when deemed necessary by the Seller. Upon such notice, the Purchaser shall cease all operations on and immediately leave, and not return to, the Seller's property unless otherwise provided by the Seller.

**The Purchaser's authority to go on the land and conduct operations is through the Contract. You want to assure that authority is relatively easily rescinded in the case of a breach.**

5. PERFORMANCE; PERFORMANCE BOND; LIQUIDATED OR ACTUAL DAMAGES; FUTURE CONTRACTS.

- a. A performance bond in the Seller's favor in the amount of \$\_\_\_\_\_, in cash, by surety bond, or in any other form accepted by the Seller, shall be submitted by the Purchaser no later than \_\_\_\_\_ to be retained by the Seller to assure full and complete performance of the Contract by the Purchaser to the Seller's satisfaction. Failure to submit the bond will be considered a breach of this Contract and subject the Purchaser to liability for damages. The Purchaser agrees that the bond shall be forfeited to the Seller as liquidated damages upon the Seller's determination a condition or term of this Contract has been breached by the Purchaser, unless the Seller chooses and can reasonably determine the actual damages suffered as a result of the breach of the Contract. Damages assessed under this Contract are the responsibility of the Purchaser and may be deducted from this performance bond and otherwise collected by the Seller.

**Performance bonds assure that costs incurred due to breach can be deducted from them, rather than proceed to court, or otherwise, to recover them from the Purchaser. This clause allows the treatment of the performance bond as liquidated damages, rather than actual damages, if the Seller so chooses. Often,**

**because of the complexity of determining value, such as losses in future management of the land and the timber resource, liquidated damages are appropriate.**

- b. The Purchaser agrees that the performance bond may be retained by the Seller until all performance under this Contract has been completed to the Seller's satisfaction and the Seller determines the performance has been so completed. If the Seller determines the performance has not been completed satisfactorily and in conformance with this Contract, the performance bond may be retained by the Seller until the Seller can determine damages caused by the lack of performance. Only in the event the Purchaser provides written notice of sale completion to the Seller shall the Seller have sixty (60) days to determine that performance has been completed as required under this Contract.

**The Seller wants to assure that the performance bond may be retained until such time the Seller can determine if performance was satisfactorily accomplished or until damages can be determined because of the failure to perform under the Contract. This determination of damages will usually require that the sale be re-established and sold before damages can be determined, so a great deal of time can pass. If a written notice of completion is filed with the Seller, by the Purchaser, the Seller has 60 days to determine if the performance was consistent with the Contract.**

- c. If timber or other forest products not specifically described in this Contract or designated by the Seller for cutting are cut, damaged or removed by the Purchaser, the Seller may pursue any and all remedies for the unlawful use of the Seller's property and the cutting, damage or removal of property without consent, including the seeking of criminal or civil charges for theft, timber theft or criminal damage to property in addition to its Contract remedies for breach.

**This clause is designed to put all on notice that the Seller's remedies are not just limited to routine contract damages or remedies. Other penalties or remedies may be pursued if the Seller so chooses.**

- d. The Seller may, when it deems it reasonable and in the best interest of the Seller, allow the Purchaser to continue performance under the Contract and the Purchaser shall pay as liquidated damages double the mill value as determined by the Seller for the timber or other forest products cut, removed or damaged without authorization under or in violation of this Contract. The Seller's permission to continue cutting shall not be considered a waiver of breach nor prevent it from considering such breach for purposes of asserting any other remedies available to it. It is agreed that the double mill scale sum is a reasonable estimate of the probable damages suffered by the Seller and shall not be construed as or held to be in the nature of a penalty.

**These are agreed upon liquidated damages for damage or cutting not authorized under the Contract, if the Seller so chooses. Again, it is extremely difficult to quantify the value at any point in time damaged or cut products, if not designated to be cut.**

- e. The Purchaser agrees that if the timber identified in this Contract for cutting is to be resold due to a breach of this Contract, as determined by the Seller, the Seller is not obligated to give oral or written notice to the Purchaser of the resale.

**Under the Uniform Commercial Code, and possibly other remedies, the Purchaser must be notified of the resale. This provision removes the need to notify the Seller.**

- f. The Seller's damages upon the Purchaser's failure to perform this Contract include, but are not limited to:
  - (1) The Purchaser's bid value of timber not cut and removed under this Contract.
  - (2) Double the mill value, as determined by the Seller, for timber cut, removed or damaged without authorization under or in violation of this Contract.
  - (3) All costs of sale area cleanup, restoration or completion of performance not completed by the Purchaser.
  - (4) All costs of resale of timber not cut and removed as required under this Contract.

- (5) If the Seller seeks damages for breach of this Contract through court proceedings, and if the Seller prevails in such proceedings, in whole or in part, then the purchaser agrees to pay all of the Seller's actual and reasonable expenses, including attorneys and expert witness fees.

**Counties routinely seek these expenses. Although most disputes will be resolved informally and by use of the performance bond, costly court proceedings may be required to obtain damages owed the Seller because of the Purchaser's breach.**

The Seller agrees to mitigate the damages for breach by offering the timber for resale if it determines the timber is saleable based upon its volume or quality.

- g. A Purchaser deemed by the Seller to be in breach of this Contract may also be considered an irresponsible bidder and be refused the opportunity to bid upon or obtain future timber sales of the Seller for a period not to exceed two (2) years from the date of determination of the breach.

6. **REMOVAL WITHOUT PAYMENT.** Timber or other forest products may not be removed from the sale area until paid for as provided in this Contract or other guarantees for payment have been made with and to the satisfaction of the Seller so as to authorize its cutting and removal. Upon removal of timber or other forest products in violation of this paragraph, the Purchaser agrees to pay as liquidated damages double the mill value of the timber removed, and in addition to pursuing its remedies for breach of Contract, the Seller may seek charges against the Purchaser for Timber Theft, Theft, Criminal Damage to Property, or a violation of administrative rule or ordinance.

**AS discussed earlier, this clause notifies a Purchaser that any wrongdoing may result in the Seller seeking remedies or penalties in addition to Contract remedies.**

7. **TITLE TO TIMBER.** Title to timber cut under this Contract shall remain in the Seller until payment as required in this Contract is received by the Seller or written authorization to or remove the timber or forest products has been given by the Seller. The Seller shall bear the risk of loss or damage to the timber until payment to the Seller for the timber or authorization to cut or remove the Timber has been granted by the Seller, or damage is caused by the Purchaser or the Purchaser's agents or employees.

**This clause provides that the risk of damage or loss to the timber doesn't pass to the Purchaser until it is paid for. Because of this retention of title, the Seller retains sole control over it and its disposition until payment is made, e.g. sale of cut timber not paid for during the term of the Contract. This also assures that the timber cannot be removed from the property until paid for.**

8. **PAYMENT; PAYMENT SCHEDULE** (Attached).

**Because of the reality of bankruptcies, and due to the value of timber, it is important that advance payment be received before the timber is removed.**

- a. The Purchaser agrees to pay payments for timber removed under this Contract in the amount and in accordance with the payment schedule and its conditions which is attached to and made a part of this Contract. Payment shall be in the form acceptable to the Seller.

**Various different payment provisions may be used, as reflected in the attached payment schedules used by WDNR.**

- b. The volume of timber indicated in this Contract or other appraisal or cruise documents of the Seller are estimates. The Seller gives no warranty or guarantee respecting the quantity, quality or volume of marked or otherwise designated timber or forest products on the sale area.

**It is expected that any bidder will visit the sale site and independently determine bid values. This assures that a bidder should not rely on Seller's appraisal or volume estimates.**

9. CUTTING REQUIREMENTS. ("DBH" represents the diameter of the timber 4.5 feet above the ground):
10. UTILIZATION SPECIFICATIONS:
  - a. CORDWOOD:
  - b. SAWLOGS:
  - c. OTHER:
11. WASTE. The Purchaser agrees to complete all operations and performance as described in this Contract without waste or nuisance on the sale area or any other property of the Seller and use all reasonable care not to damage trees not designated or marked for cutting. Young growth bent or held down by felled trees shall be promptly released.
12. STUMP HEIGHT; TOPS. The maximum stump height may not exceed the stump diameter; except for stumps of a diameter of less than 10 inches, the height of the stump may not exceed 10 inches. Title to tops shall remain in the owner and may not be utilized by the Purchaser, or at the Purchaser's direction, unless otherwise specified in this Contract.
13. ZONE COMPLETION. The Purchaser agrees to complete all operations on each portion of the sale area or each zone as designated on the sale area map, or other attachments or in the cutting requirements before beginning cutting in the next portion or zone, unless agreed to otherwise by the Seller.

**Especially on large sales, the use of zones and required completion of one zone before entering another results in better administration and protection of the land and timber resource.**

14. FOREST FIRE PREVENTION. The Purchaser agrees to take reasonable precautions to prevent the starting and spreading of fires. Those precautions include, but are not limited to:

**Timber protection provisions can be tailored to your needs, but these provisions have been useful for WDNR's protection of its land and timber against forest fire damage.**

- a. A minimum of one fully charged 5 pound or larger ABC fire extinguisher with a flexible spout shall be carried on each off-road logging vehicle.
  - b. All chainsaws and all non-turbocharged off-road logging equipment used in the operation shall be equipped with spark arrestors which have been approved by the U.S. Forest Service. Such arrestors may not be altered in any manner or removed and shall be properly maintained. (Information on approved arrestors may be obtained from the Seller.)
  - c. If a fire occurs, the Purchaser agrees to promptly cooperate in the control and suppression of the fire.
  - d. The Purchaser shall comply with requests regarding forest fire prevention and suppression made by the Seller and take all reasonable precautions to prevent, suppress and report forest fires. Those requests may include ceasing or modifying operations.
  - e. The Purchaser shall be responsible for damage and forest fire suppression costs, including that provided in ss. 26.14 and 26.21, Wis. Stats., caused by their operation under this Contract.
  - f. Other:
15. **TRAINING REQUIREMENT** (*effective for sales sold after 1/1/06*) The purchaser shall ensure that the actual logging contractor engaged in performance of this contract complies with the Wisconsin SFI (Sustainable Forestry Initiative) Training Standard as adopted by the Wisconsin SFI Implementation Committee (SCI). Criteria for the standard can be found at the website [www.fistausa.org/sfi\\_standards](http://www.fistausa.org/sfi_standards) or by contacting the Forest Industry Safety & Training Alliance (FISTA). Purchaser agrees to provide documentation to Seller that the training has been attained prior to initiating sale.

**This provision addresses required training of logging contractors that will go into effect Jan. 1, 2006 on all State lands.**

16. SLASH. Slash as defined in s. 26.12, Wis. Stats., shall be disposed of as follows:

**WDNR's authority and responsibility is furthered by these provisions, but a Seller should consider how slash should be treated. In addition, slash must be addressed consistent with s. 26.12, Wis. Stats.**

- a. Slash falling in any lake or stream, in a right-of-way or on land of an adjoining landowner shall be immediately removed from the waters, right-of-way or adjoining land. Tops from felled trees may not be left hanging in standing trees. All trees shall be completely felled and not left leaning or hanging in other trees.
- b. Other:

17. CLEANUP AND USE OF SALE AREA.

- a. The Purchaser shall remove, to the satisfaction of the seller, all equipment, tools, solid waste, oil filters, grease cartridges, trash and debris remaining on the sale area or Seller's property upon completion of performance under this Contract, termination of this Contract due to breach by the Purchaser or when requested by the Seller.
- b. No residence, dwelling, permanent structure, or improvement may be established or constructed on the sale area or other property of the Seller.
- c. The Purchaser agrees to properly use and dispose of all petroleum products, including but not limited to oil, hydraulic fuel and diesel fuel. Any on-site spillage must be properly removed and cleaned up by the Purchaser to the satisfaction of the Seller.

**As with the other clean-up provisions, the Seller must protect itself from liability for hazardous Material Treatment and disposal, as well as resource protection.**

18. ROADS, LANDINGS, MILL SITES, CAMPSITES, EROSION CONTROL, BEST MANAGEMENT PRACTICES (BMPs).

**Water resources protection demands BMP conditions in the Contract, and the more specific, the better. In the future, Certificates of BMP training by the Contractor may be required.**

- a. When not otherwise designated by the Seller, the location of roads, landings, mill sites and campsites on Seller's property is subject to advance approval and under the conditions established by the Seller. All restoration, cleanup or repair of roads, landings, mill sites and campsites, or the cost of the cleanup, if not completed by the Purchaser to the satisfaction of the Seller, is the responsibility of the Purchaser.
- b. All logging debris accumulated at landing areas, including bark, tops and slash, shall be scattered within the sale area to the satisfaction of the Seller.
- c. Berms constructed on the Seller's property shall be leveled to restore the area to the Seller's satisfaction unless they are constructed at the direction of the Seller under par. d.
- d. Roads and landings shall be graded or closed upon the request of and to the Seller's satisfaction upon completion or termination of this Contract.
- e. Other restoration requirements (e.g., seeding, gravel, rutting, culvert removal, etc.):
- f. Erosion control and Best Management Practices (BMPs) requirements:
  - (1) The Purchaser shall comply with all recommended BMP guidelines as described in "*Wisconsin's Forestry Best Management Practices for Water Quality*" published by the Wisconsin Department of Natural Resources, publication Pub-FR-093, unless specifically provided otherwise below. A copy of this publication is available

upon request to the Seller if not possessed by the Purchaser. Purchaseer's certification in Wisconsin BMP training through a FISTA coordinated BMP workshop is also recommended.

(2)

(3)

19. OTHER APPROVALS. Logging roads that intersect town, county or state roads or highways must have the intersections approved by the proper authorities prior to construction and cleared of all unsightly debris at the time of construction. The Purchaser agrees to apply for and obtain all approvals. The Purchaser also agrees to fully comply with all terms and conditions of intersection approvals.

**Access is often a controversial issue and a Seller should assure the Contractor works with and obtains all necessary approvals from units of government having jurisdiction over the highways.**

20. SURVEY MONUMENTS. The Purchaser agrees to comply with s. 59.635, Wis. Stats., regarding perpetuation of landmarks and pay for the cost of repair or replacement of property or land survey monuments or accessories which are removed, destroyed or made inaccessible.

21. INDEMNIFICATION. The Purchaser agrees to protect, indemnify and save harmless the Seller and the Seller's employees and agents from and against all causes of action, claims, demands, suits, liability or expense by reason of loss or damage to any property or bodily injury to any person, including death, as a direct or indirect result of operations under this Contract or in connection with any action or omission of the Purchaser, who shall defend the Seller and the Seller's employees and agents in any cause of action or suit.

**Although an indemnification commitment is only as good as the assets of the Purchaser, it absolutely should be included to assure the Purchaser defends the Seller in any legal action that may come out of the Purchaser's conduct under the Contract, or pay any damages or costs arising from the Purchaser's performance. (Of course, the Seller may always want to represent himself or herself also.)**

22. INDEPENDENT CONTRACTOR. The Purchaser is an independent contractor for all purposes, including worker's compensation, and not an employee or agent of the Seller. The Seller agrees that the undersigned Purchaser shall have the sole control of the method, hours worked, time and manner of any timber cutting to be performed hereunder and takes no responsibility for supervision or direction of the performance of any of the harvesting to be performed by the undersigned Purchaser or of the Purchaser's employees except for the limited right of the Seller to cease operations under clause 2.b. or for breach of this Contract. The Seller further agrees it will exercise no control over the selection and dismissal of the Purchaser's employees.

**Standard language to prevent the perception that the Contractor is an employee or agent of the Seller.**

23. INSURANCE; NOTIFICATION.

**It is imperative that an original certificate of insurance be obtained from the Purchaser naming the Seller as a certificate holder so the insurance carrier can notify the Seller should the insurance expire. Workers compensations insurance remains very costly (\$35 per \$100 of wages).**

- a. Unless the Purchaser is exempted by the Seller from this coverage requirement as an independent contractor, as defined in s. 102.07(8)(b), Stats., and as determined by the Seller based on an affidavit submitted to it, the Purchaser agrees to elect to maintain worker's compensation insurance coverage for the cutting operation under this Contract and any and all employees engaged in cutting on the Seller's land during the period of this Contract regardless of any exemptions from coverage under chapter 102, Wis. Stats.
- b. Other insurance requirements:

**The requirement of other types of insurance will be determined by the Seller and its risk management advisers.**

- c. Prior to commencement of any work under this Contract and during the period of the Contract, the Purchaser shall provide proof of insurance coverage required by this Contract on an original Certificate of Insurance, counter-signed by an insurer licensed to do business in Wisconsin naming the Seller as a Certificate Holder.
- d. The Purchaser shall notify the Seller in writing at the Seller's office as indicated in the Contract or otherwise in writing by the Seller, immediately upon any change in or cancellation of insurance coverage required by this Contract.

**24. NONDISCRIMINATION.** (State Contract requirement) In connection with performance of work under this Contract, the Purchaser agrees not to discriminate against any employee or applicant for employment because of age, race, religion, color, sex, handicap, physical condition, developmental disability as defined in s. 51.01(5), Wis. Stats., sexual orientation or national origin. This provision shall include, but not be limited to the following: employment upgrading, demotion, or transfer; recruitment or recruitment advertising, layoff or termination; pay rates or other forms of compensation; and selection for training, including affirmative action to ensure equal employment opportunities. The Purchaser agrees to post in a conspicuous place available for employees and applicants for employment, notices to be provided by the Seller setting forth the provisions of this nondiscrimination clause.

**Normally only a state agency requirement.**

**25. AFFIRMATIVE ACTION PLAN.** (State Contract requirement) Contracts estimated to be ten thousand dollars (\$10,000) or more require the submission of a written affirmative action plan. Purchasers with an annual work force of less than ten employees are exempted from this requirement.

**Normally only a state agency requirement.**

**26. ASSIGNMENT.** The Purchaser is precluded from assigning payment and Contract oversight, duties or other performance requirements of this Contract to another. The Purchaser's direction to or contracting with another to complete performance required under this Contract does not relieve the Purchaser from the responsibility for performance required under this Contract or for liability for breach.

**This disallows a contractor from transferring the Contract and its responsibilities to another without the Seller's written consent. It does not prohibit the contractor from relying on subcontractors to perform the work.**

**27. ENTIRE CONTRACT.** This Contract shall constitute the entire agreement of the parties and any previous communications or agreements are hereby superseded and that no modifications of this Contract or waiver of its terms and conditions shall be effective unless made in writing and signed by the parties.

**28. CONTRACTING PARTIES.**

- a. In this Contract, the Seller and the Purchaser include their respective officers, employees, agents, directors, partners, representatives, successors, heirs, members and servants.
- b. If the Purchaser ceases to exist, in fact or by law, the Seller may terminate this Contract without waiving any remedies available to it and take all action necessary to assure its performance.

**29. INSPECTION.** The Seller retains for itself the right of ingress and egress to and on the sale area and may inspect the sale area and trucks hauling forest products from or traveling on the sale area at any time. If the inspection reveals any violations of this Contract, the Purchaser shall promptly take measures to remedy the violation. The Seller may terminate the Purchaser's operations upon oral notice to the Purchaser. Upon receipt of the notice, the Purchaser shall cease operations until the Seller approves resumption of them.

**30.** The Purchaser has no access or privilege to go upon the Seller's property other than to comply with this Contract and may not authorize access or use to others except for the sole purpose of performing this Contract.

**Again, the Contractor's access to the property is limited to activities consistent with and for performance of the Contract.**

**31. SCALING AND CONVERSION FACTORS.**

- a. When peeled cordwood is measured, it is agreed that 12.5% will be added to handpeeled or stroke delimber/processor peeled volume and 16% to ring debarked volume.
- b. The Scribner Decimal C Log Rule shall be used for scaling logs.
- c. Conversion of MBF (thousand board feet) to cords or cords to MBF shall be 2.44 cords per MBF for softwoods and 2.20 cords per MBF for hardwoods.

**32. APPLICABLE LAW.** This contract shall be governed by the laws of the State of Wisconsin. The Purchaser shall at all times comply with all federal, state and local laws, ordinances and regulations in effect during the period of this contract.

**33. FOREST CERTIFICATION. (Option for designated State Forests ONLY)** The area encompassed by this timber sale is certified to the standards of the Forest Stewardship Council (FSC) – Certificate (#SCS-FM/COC-00070N and the Sustainable Forestry Initiative (SFI) – Certificate #1Y941-S1. Forest products from this sale may be delivered to the mills “FSC and/or SFI certified” so long as the contractor hauling the forest products is chain-of-custody (COC) certified or covered under a COC certificate from the destination mill. The purchaser is responsible for maintaining COC after leaving the sale area.

**34. OTHER CONDITIONS:**

**Here is your chance to include provisions in the Contract the Seller deems pertinent beyond the boilerplate.**

- a. Diggers Hotline. The Purchaser is responsible to contact the diggers hotline, or other informational sources performing similar services, prior to digging or conducting other activities on the property which may result in contact with utility or service lines or facilities.
- b. OSHA Compliance, Danger trees. The Purchaser is responsible to comply with, and assure compliance by all employees or subcontractors with, all Occupational Safety and Health Act (OSHA) requirements for the health and safety of Purchaser's employees, including provisions relating to danger trees. In addition, the Purchaser agrees to notify, and obtain agreement from, the Seller if the Purchaser intends to modify performance required under this Contract for the purpose of compliance with OSHA requirements.
- c. Release of Mill Records. The Purchaser agrees that mill slips or records respecting timber from the Seller's sale area, are to be released to the Seller upon Seller's request, and that the Purchaser will execute any letter or form of the Purchaser to that effect upon Seller's request.

**A new clause suggested by various counties to track timber from the sale area and aid in accountability.**

**ATTACHMENTS.** Any and all attachments to this Contract shall be made a part of this Contract and be fully complied with, including:

- a. Map(s) or Diagrams(s) of Sale Area;
- b. Payment Schedule and Conditions of Payment;
- c.

SELLER

Date \_\_\_\_\_

By \_\_\_\_\_

PURCHASER

Date \_\_\_\_\_

By \_\_\_\_\_

- ☐ Withhold personal identifiers collected on this form from disclosure on any list of 10 or more individuals that the DNR is requested to provide to another person. [s. 23.45(2) and (3), Wis. Stats.]



Timber Sale Handbook

State of Wisconsin  
Department of Natural Resources

TIMBER SALES CONTRACT - SCALE SALE  
PAYMENT SCHEDULE  
Chapter 28, Wis. Stats.  
Form 2400-5A Rev. 6-00

Contract Number

The Purchaser agrees to pay payments for timber removed under this Contract in the amount and in accordance with this payment schedule, and contract, and comply with all conditions on this payment schedule. Payment shall be in the form acceptable to the Seller and shall be made in advance of removal of timber from the sale area unless otherwise specifically authorized by the Department representative administering the sale.

A. Payment Schedule (e.g. advance stumpage, etc.)

B. Species	Product	Volume	Price Per Unit	Total Value of Estimated Volumes
------------	---------	--------	-------------------	-------------------------------------

1. All sawlogs shall be separated from pulpwood when piled.
2. All pulpwood shall be piled for scaling. Piles shall be level and square with at least cords per pile. At least MBF (thousand board feet) of sawlogs will be skidded and yarded, before a scale is requested.
3. Logs shall be yarded for scaling. If logs are decked, the log length shall be marked on the small end with lumber crayon. Decks shall be no higher than six (6) feet.
4. All logs shall remain on the premises until scaled.
5. Other conditions (if none, write NONE):

# Timber Sale Handbook

State of Wisconsin  
Department of Natural Resources

TIMBER SALES CONTRACT - MILL SCALE  
SALE PAYMENT SCHEDULE  
Chapter 28, Wis. Stats.  
Form 2400-5B Rev. 6-00

Contract Number

The Purchaser agrees to pay payments for timber removed under this Contract in the amount and in accordance with this payment schedule, and contract, and comply with all conditions on this payment schedule. Payment shall be in the form acceptable to the Seller and shall be made in advance of removal of timber from the sale area unless otherwise specifically authorized by the Department representative administering the sale.

## A. Payment Schedule

B. Species	Product	Volume	Price Per Unit	Total Value of Estimated Volumes
<ol style="list-style-type: none"> <li>1. Ticket books shall be issued when the Contract is signed and periodically thereafter as needed. All tickets shall be accounted for by the Purchaser. Unused tickets shall be returned to the Seller immediately upon completion or termination of the Contract.</li> <li>2. Lock boxes shall be placed on the premises by the Seller.</li> <li>3. The Purchaser shall provide the Seller with a list of all destinations of timber to be removed from the premises prior to hauling to the destination. Changes in timber destination shall be reported before hauling to the new destination.</li> <li>4. The Purchaser agrees to request from the mill that the second portion of the haul permit be returned to the Seller by the mill unless other arrangements are made with the Seller. Further, the Purchaser shall notify the Seller if the mill refuses to provide the second portion of the haul permit to the Seller.</li> <li>5. Each time a load of cut timber leaves the sale area, the appropriate portion of the ticket shall be clearly and completely filled out and deposited in the lock box.</li> <li>6. Failure to deposit tickets in the lock box each time a load of cut timber leaves the sale area shall be considered a breach of Contract. Purchaser agrees to pay double the mill rate, as liquidated damages, for such removed timber.</li> <li>7. Tickets are issued for the Contract specified on the cover of the ticket book and shall not be used for any other Contract.</li> <li>8. When transporting timber from the sale area, the truck driver shall have in his/her possession the appropriate portion of the ticket applicable to the load.</li> <li>9. A list of all truckers that will be hauling timber from the premises shall be provided to the Seller by the Purchaser. It shall be the responsibility of the Purchaser to provide such truckers with appropriate ticket books.</li> <li>10. The Seller may check scale and scale tickets at any time.</li> <li>11. Truck Delivery: The appropriate portion of the ticket shall be detached at the point where the timber is scaled and attached to a duplicate copy of the scale slip and then immediately returned to the Seller.</li> <li>12. Rail Car Shipment to a Mill: The appropriate portion of the ticket shall be attached to the bill of lading for the car. At the mill, the ticket shall be attached to a copy of the scale slip, then immediately returned to the Seller.</li> <li>13. Other conditions (if none, write NONE):</li> </ol>				

State of Wisconsin

TIMBER SALES CONTRACT - SAWLOG SCALE

## Timber Sale Handbook

Department of Natural Resources

AND PULPWOOD MILL SCALE SALE  
PAYMENT SCHEDULE  
Chapter 28, Wis. Stats.  
Form 2400-5C Rev. 6-00

Contract Number

The Purchaser agrees to pay payments for timber removed under this Contract in the amount and in accordance with this payment schedule, and contract, and comply with all conditions on this payment schedule. Payment shall be in the form acceptable to the Seller and shall be made in advance of removal of timber from the sale area unless otherwise specifically authorized by the Department representative administering the sale.

### A. Payment Schedule

B. Species	Product	Volume	Price Per Unit	Total Value of Estimated Volumes
------------	---------	--------	-------------------	-------------------------------------

## SAWLOG SCALE

1. All sawlogs shall be separated from pulpwood when piled.
2. All logs will be yarded for scaling. If logs are decked, the log length shall be marked on the small end with lumber crayon.

Decks may be no higher than 6 feet. At least MBF (thousand board feet) of sawlogs will be skidded and yarded, before a scale is requested.

3. All logs shall be scaled on and prior to leaving the premises.
4. Other conditions (if none, write NONE):

## PULPWOOD MILL SCALE

5. Ticket books shall be issued when the Contract is signed and periodically thereafter as needed. All tickets shall be accounted for by the Purchaser. Unused tickets shall be returned to the Seller immediately upon completion or termination of the Contract.
6. Lock boxes shall be placed on the premises by the Seller.
7. The Purchaser shall provide the Seller with a list of all destinations of timber to be removed from the premises prior to hauling to the destination. Changes in timber destination shall be reported before hauling to the new destination.
8. The Purchaser agrees to request from the mill that the second portion of the haul permit be returned to the Seller by the mill unless other arrangements are made with the Seller. Further, the Purchaser shall notify the Seller if the mill refuses to provide the second portion of the haul permit to the Seller.

## Timber Sale Handbook

9. Each time a load of cut timber leaves the sale area, the appropriate portion of the ticket shall be clearly and completely filled out and deposited in the lock box.
10. Failure to deposit tickets in the lock box each time a load of cut timber leaves the sale area will be considered a breach of contract. The Purchaser agrees to pay double the mill rate, as liquidated damages, for such removed timber.
11. Tickets are issued for the Contract specified on the cover of the ticket book and may not be used for any other Contract.
12. When transporting timber from the sale area, the truck driver shall have in his/her possession the appropriate portion of the ticket applicable to the load.
13. A list of all truckers that will be hauling wood from the premises shall be provided to the Seller by the Purchaser. It shall be the responsibility of the Purchaser to provide such truckers with appropriate ticket books.
14. The Seller may check scale and scale tickets at any time.
15. Truck Delivery: The appropriate portion of the ticket shall be detached at the point where the wood is scaled and attached to a duplicate copy of the scale slip. Both shall be returned to the Seller.
16. Rail Car Shipment to a Mill: The appropriate portion for the ticket shall be attached to the bill of lading for the car. At the mill, the ticket shall be attached to a copy of the scale slip, then immediately returned to the Seller.
17. Other conditions (if none, write NONE):

Timber Sale Handbook

State of Wisconsin  
Department of Natural Resources

TIMBER SALES CONTRACT - LUMP SUM SALE  
PAYMENT SCHEDULE  
Chapter 28, Wis. Stats.  
Form 2400-5D Rev. 6-00

Contract Number

The Purchaser agrees to pay payments for timber removed under this Contract in the amount and in accordance with this payment schedule, and contract, and to comply with all conditions on this payment schedule. Payment shall be in the form acceptable to the Seller and shall be made in advance of removal of timber from the sale area unless otherwise specifically authorized by the Department representative administering the sale.

A. Payment Schedule

B. Species	Product	Volume	Price Per Unit	Total Value of Estimated Volumes
------------	---------	--------	-------------------	-------------------------------------

1. Volume to be cut is estimated but not guaranteed. If the volume of timber exceeds the estimate, as a whole or by species, the Purchaser has the obligation to cut and remove it. If there is less timber than estimated, there is no obligation to the Seller to make up the deficiency. The timber designated or marked will not be changed to increase the cut to the estimate.
2. No portion of the stumpage payment will be returned to the Purchaser after award and signing of the Contract.
3. Forest products and stumpage remaining on the sale area at expiration of the Contract revert to ownership of the Seller.
4. Hauling on the same day from both this sale and a scaled timber sale located on land owned by the Seller, without authorization from the Seller, will be considered a breach and repudiation of this Contract by the Purchaser.
5. Other conditions (if none, write NONE):

Timber Sale Handbook

EXTENSION FORM EXAMPLES:

State of Wisconsin  
Department of Natural Resources

TIMBER SALE CONTRACT AMENDMENT  
Form 2400-5E Rev. 5-92

Name of Property:  
*Northern Highland-American Legion State Forest*

Contract Number: **526-A**  
Original Date: **December 1, 1997**

This Contract amendment is made by and between the State of Wisconsin Department of Natural Resources (Department) and

**Whack and Stack Logging, Inc. N12345 County Rd G of Prentice, State of WI 54546** (Purchaser).

This Contract is hereby amended as follows:

This contract is extended by and between the Department and Purchaser, pursuant to Condition 2, to apply in full force and subject to the same conditions until **June 30, 2000** which shall constitute a **six month** extension.

Purchaser agrees to pay stumpage prices increased **0** % in accordance with Condition 2.  
All other terms and conditions of this Contract, not hereby amended, shall remain in full force and effect.

State of Wisconsin  
Department of Natural Resources  
For the Secretary  
By

\_\_\_\_\_  
Property Superintendent or Property Manager

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Purchaser

\_\_\_\_\_  
Date Signed

Department of Natural Resources

**TIMBER SALE CONTRACT AMENDMENT APPROVAL**  
 Form 2460-7

Rev. 6-00

Property <b><i>Northern Highland-American Legion State Forest</i></b>	Code <b><i>4475</i></b>	Tract Number <b><i>7-97</i></b>	Sale Number <b><i>526-A</i></b>
Contractor <b><i>Whack and Stack Logging, N12345 County Highway G, Prentice, WI 54556</i></b>			

## ORIGINAL CONTRACT

 Date ***December 1, 1997*** Length ***2 Years*** Total Value \$ ***76,760.00***

## SALE AREA CONDITION

 Percent Completed ***60 %*** Balance Resalable? ***Yes***
☐ PROPOSED CONTRACT VOLUME/VALUE MODIFICATION

☐ PROPOSED CONTRACT EXTENSION

Previous Extensions:

 Number ***0*** Percent Completed Last Extension ***0 %***

Proposed Extension:

 Length ***6 Months*** From ***January 1, 2000*** To ***June 30, 2000*** Total Contract Length ***2 ½ Years***

 Percent Increase This Extension ***0 %*** Total Percent Increase ***0 %***

## JUSTIFICATION FOR CONTRACT AMENDMENT

Contractor has done a good job thus far and has agreed to start cutting again as soon as the load limits are removed from the town roads.

Proposed - Forester	Date
Recommended - Basin/Sub Team	Date
Approved - Regional Director	Date

Timber Sale Handbook

State of Wisconsin  
Department of Natural Resources

TIMBER SALES CONTRACT  
DEFERRED PAYMENT OPTION  
Rev. 1-04

(To be used as an addendum to the timber sale contract)

*\*Valid only on scaled and mill scale (ticket) sales sold between Nov. 1, 2003 and Jan. 1, 2006.*

As part of a two year trial evaluating delayed stumpage payments, this attachment is a part of the timber sale contract and authorizes the purchaser to remove timber from the sale area in advance of payment.

A. Payment Schedule

Purchaser agrees to make stumpage payments, to be received at DNR (lock box in Milwaukee or DNR forester) within 30 days of billing, unless otherwise specified in the payment schedule.

Late interest penalty – Purchaser agrees to pay a late interest penalty of 1.5% for every 30 days on past due stumpage in excess of the 30 day period. (e.g. Payment on day 40 for a \$5000 bill would be 10 days late. Late interest penalty would be calculated as follows:  $5000.00 \times .015 \times 10/30 \text{ days} = \$25.00$  and would be added to the balance due).

In addition, failure to pay within the 30 day period will result in the Purchaser having to prepay for the remainder of the sale. Two such payment breaches, even on separate state sales, will also result in the purchaser being required to prepay on all state timber sales for a two-year duration. Failure to pay as scheduled will warrant suspension of harvest activities (including hauling) until payment is secured.

This deferred payment option will be valid on all extensions associated with this sale, including any occurring after the Jan. 1, 2006 trial date.



State

BID AND PERFORMANCE BONDSTypes of Acceptable Funding Available for Bid and Performance Bonds

1. Cash
2. Personal check
3. Certified check/cashier check/bank money order
4. Irrevocable letter of credit
5. Assurance bond
6. Certificate of deposit
7. Assignment of savings account

Bid Bonds

On advertised sales, a minimum of 10 percent of the bid value must accompany the bid. This should be in such a form as to assure payment as listed under "Types of Acceptable Funding Available for Bid and Performance Bonds."

All bid bonds in the form of cash or personal check shall be deposited and remitted per normal timber sale remittance procedures (see page [81-1](#)). Reasons for depositing these funds are found in s. [20.906\(1\)](#), Wis. Stats., and Manual Code [9341.1](#).

A personal check bid bond does not constitute a proper bid bond until the check has been cashed. If the check is returned for NSF (non-sufficient funds), it is not an appropriate bid bond and shall not be accepted.

In the event that the selected bidder refuses to sign the contract, any type of bid bond will be forfeited.

Disposition of Bid Bonds

Bid bonds that have been remitted may be handled in one of three ways, after the contractor has signed the timber sale contract:

1. Transferred directly to a performance bond.  
This may be done with all forms of cash bid bonds, with the permission and by the request of the bidder, by submitting a request to transfer the funds on a Timber Sale Close-out Transaction, Form [2460-4](#) (see samples, page [87-1](#)).
2. Transfer bid bonds as advance stumpage.  
Once the contractor has supplied another form of performance bond (letter of credit, etc.), any remitted bid bonds may be transferred as advance stumpage, with the permission and by the request of the bidder, using a Timber Sale Close-out Transaction, Form 2460-4 (see samples, page 87-1).
3. Cash bid bonds may be returned to the contractor.  
Once another form of performance bond has been supplied, a remitted bid bond may be returned to the contractor. The forester must request this from the Bureau of Finance, Madison, using Timber Sale Close-out Transaction, Form 2460-4 (see samples, page 87-1). This type of transaction is the least desirable and should be discouraged because of potential time delays in processing the refund.

Performance Bonds

A minimum of **\$1,000 or 15** percent of the total bid value of any timber sale, whichever is greater, shall be required as a performance bond before a contract is issued. A higher percentage may be recommended at the discretion of the property manager. The bond will be held intact until the sale is complete according to contract and all stumpage paid. The bond required may be rounded to the nearest \$10. If an assurance bond, irrevocable letter of credit, assignment of savings account, or certificate of deposit is used as a performance bond, a copy of the performance bond documentation must be submitted to the Forest Tax Section for filing. Timber Sale Transaction/Remittance, Form [2460-3](#), should be used.

## Types of Acceptable Bonds

### 1. Cash Bond

Collection and remittance of cash bond should follow the instructions on page [81-2](#) and Manual Code [9341.1](#).

### 2. Personal Check Bond

Follow the instructions on page 81-2 and Manual Code 9341.1. This is the least desirable form of bond. Personal checks submitted as a bid or performance bond shall clear the bank prior to signing the contract. Personal checks used as a bid bond should NOT be held until another form of bond is submitted prior to contract signing. They should be deposited by normal remittance procedures.

### 3. Certified Check/Cashier Check/Bank Money Order Bond

Follow the instructions on page 81-2 and Manual Code 9341.1.

### 4. Irrevocable Letter of Credit

An irrevocable letter of credit (see page 64-4) may be used as a bid bond or performance bond. It must be issued by a bank which is a member of the Federal Reserve System or insured by the Federal Deposit Insurance Corporation. **The letter must be an original and NOT a copy.**

A letter of credit is similar to a cash deposit; the State of Wisconsin Department of Natural Resources may draw on the issuing bank up to the amount stated in the letter of credit. The property manager or superintendent is authorized to approve letters of credit. The letter of credit should be filed locally in the property manager's sale records.

Contents of an irrevocable letter of credit must include the following:

- a. Letter-of-Credit number.
- b. A clear statement that it is irrevocable.
- c. Name of the bank's customer; that is the principal.
- d. Amount of credit extended (maximum limit). This limit must equal or exceed the penal sum or penalty for which the letter of credit is pledged to secure.
- e. An authorization to draw sight drafts upon the bank in favor of the Wisconsin Department of Natural Resources.
- f. A clear statement that the letter-of-credit number appearing on a sight draft is sufficient identification for honoring it. The letter must specify only one identification number.
- g. Bid bond - Letters of credit issued as surety as a bid bond need only cover the period between submission of bid and the signing of a timber sale contract.
- h. Performance bond - An unqualified expiration date for presentation of drafts for payment which is equal to the term of the contract, plus a sufficient period of time to allow for possible extension(s) and for close-out of the contract after cutting is completed.

An amendment correcting a letter of credit, extending the credit limit and/or expiration date for presentation of a draft becomes a part of the original letter of credit.

A letter-of-credit is a contract between the Department and the issuing bank based on a third party agreement between the principal and the bank to which the Department is not a party. Some banks may not have a prescribed letter-of-credit form. In such instances, the bank may prepare a letter-of-credit on its letterhead.

Disposition of letters of credit will be as follows:

- a. A letter of credit which provides performance bonding shall be retained for the life of the contract, any extensions thereof, and during close-out of the contract after cutting is completed.
- b. A letter of credit will not be returned to an issuing bank if a draft has been drawn against it. It will be retained in the file. If a bank requests cancellation of such letter-of-credit, appropriate notice will be issued after collection of the draft amount. (See page 64-5.)
- c. A letter of credit against which no draft will be drawn requires a cancellation letter releasing the bank from obligation to the letter of credit. The original letter of credit and a copy of the release letter should be maintained in the sale closeout file. A letter of credit providing a bid bond will be returned directly to the issuing bank when the contract has been signed. (See page 64-5.)
- d. If a letter of credit covers more than one contract, the cancellation letter must clearly specify which contract or contracts the release applies to.

**SAMPLE**

LETTER OF CREDIT

(Printed letterhead)

(Name of issuing bank)

(City and State)

(Date)

Irrevocable letter-of credit  
number

Wisconsin Department of Natural Resources  
(Beneficiary)

(Local address)

Gentlemen:

(Name of issuing and paying bank) has established an irrevocable letter of credit in your favor, at the request of and for the account of (Name of Principal), to the extent of (Written amount) (\$ Numerical

Amount), <sup>1/</sup> to secure the (Bid or performance), <sup>2/</sup> on (tract or Contract) number \_\_\_\_\_.

Said funds are available by presentation of your sight draft(s) which: (a) clearly specify the number of this credit, (b) are drawn in favor of secured tract or contract number cited above.

Drafts drawn in conformity with the conditions of this credit will be honored by us if presented at our

bank on or before (Date)<sup>3/</sup>.

Very truly yours,

(Name of bank with byline for signature of person authorized to sign and his title.)

Corporate Seal

Or

Notary Statement)

<sup>1/</sup> Must equal or exceed the amount which the letter of credit is pledged to secure.

<sup>2/</sup> Enter words appropriate to the bond.

<sup>3/</sup> Must exceed the term of the contract being bonded if a performance bond.

**SAMPLE**

CANCELLATION OF LETTER OF CREDIT

Department of Natural Resources

(Letterhead)

(Date and code)

(Name and location of issuing bank)

Gentlemen:

The Wisconsin Department of Natural Resources consents to cancellation of the following letter of credit effective to this date:

Number

Date of letter

Credit amount

For account of

Sincerely,

(Name and title of property manager or superintendent)

5. Assurance Bond

Assurance bond forms are provided by the bonding company. Bonds must be submitted prior to the contract signing.

6. Certificates of Deposit - Bond

Certificate of deposits must be made out jointly (between the Department and the bidder) and must be signed by the bidder prior to acceptance and the contract signing.

7. Assignment of Savings Account - Bond

An assignment of savings account may be used if it conforms with that indicated on the sample format on the following pages. Assignments of savings accounts are to be treated similarly to irrevocable letters of credit.

The financial institution involved must be a member of and insured by the Federal Deposit Insurance Corporation, Federal Savings and Loan Insurance Corporation or the National Credit Union Administration.

Acceptances, Demands and Releases may be signed and acted upon by the property manager.

**SAMPLE: Assignment of Savings Account Agreement**

Assignment of Savings Account Agreement  
Wisconsin Department of Natural Resources

1. (Name of Principal) (Hereinafter referred to as the Assignor) has entered into an agreement with the Wisconsin Department of Natural Resources (hereinafter referred to as the Department). The terms of this agreement are stated in Timber Sale Contract, Property \_\_\_\_\_, Contract Number \_\_\_\_\_. In order to fulfill the Department requirements for a Performance Bond, the Assignor does hereby assign, transfer, and set over to the Department all right, title, and interest in the Assignor's savings account number \_\_\_\_\_ (hereinafter referred to as Assigned Account) deposited in the (Name of financial institution) located at (Address of financial institution) (hereinafter referred to as Bank), which is a member of the (Federal Deposit Insurance Corporation) in the amount of (only amount of bond) dollars (\$\_\_\_\_\_).
2. The Department may at any time after giving written notice to the Assignor, demand payment from the Bank holding the assigned savings account for an amount not to exceed (amount of bond) dollars (\$\_\_\_\_\_).
3. Any penalty suffered which results from a demand for payment by the Department from the Bank shall be assessed against the Assignor.
4. The Assignor is not entitled to any earnings or interest on the cash proceeds after the Department has withdrawn such proceeds from the Assigned Account.
5. The passbook to the Assigned Account shall be held by the (Name of financial institution) located at (Address of financial institution).
6. The Assignor authorizes and directs the Bank to pay all or any part of the Assigned Account as instructed by the Department until the Bank receives the Release as described in paragraph 8 of this agreement. The Bank shall not be liable to inquire whether there has been performance or payment or notice given the Assignor or to see the application of monies paid on the instruction of the Department. The Bank may rely upon the instructions of the Department executed over the signature of the person, or a designee, appearing under Acceptance without need to verify the person's authority.
7. The Bank and Assignor agree that in the event the Bank closes or goes into receivership, any insurance proceeds received by the Bank shall be applied to cover the assignment first.
8. This assignment remains in effect until the date the Department representative signs the Release outlined in paragraph 13 and forwards the Release to the Assignor for signature.
9. Signed and dated at (City and state where signed) this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

(Assignor's signature)

(Assignor's address)

Corporate Acknowledgment

10. I, (Name of corporate official), certify that I am the (Title of corporate official) of the (name of corporation), the corporation named as principal to this assignment, (Person who signed assignment) who signed this agreement on behalf of the principal was the (Title of person who signed agreement), that said agreement was duly signed in behalf of the corporation by authority of its governing body and is within the scope of its corporate powers.

(Corporate Seal)

(Signature and title of person signing corporate acknowledgment)

Acceptance

Timber Sale Handbook

11. The (Name of financial institution), as witnessed by the signature of a duly authorized officer, recognized the assignment of the Assigned Account in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_. Furthermore, the Bank agrees that this assignment has been established to protect the interests of the State of Wisconsin per the Timber Sale Contract, Property \_\_\_\_\_, Contract Number \_\_\_\_\_ and no right to offset the Assignor's debts against the Assigned Account will be recognized, nor will any attempt by the assignor to offset a claim against the State of Wisconsin or Department be recognized.

(Name of bank)  
(Authorized signature)  
(Address of bank)

Wisconsin Department of Natural Resources Acceptance

12. The Wisconsin Department of Natural Resources accepts the assignment of the Assigned Account in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Approved by: (Property manager)

Department's Release

13. The assignment of Assigned Account in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) is released. The authorized signature shall witness the termination of the Department's interest in this assignment.

(Property manager)  
(Date)

Assignor's Release

14. I, (Principal), Assignor in this agreement recognize by my signature the release of the assignment as carried out in paragraph 13 to this agreement.

Signed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

(Assignor's signature)

Corporate Acknowledgment for Release

15. I, (Name of corporate official), certify that I am the (Title of corporate official) of the (Name of corporation), the corporation named as principal to the assignment; the (Person signing the assignment) who signed this agreement on behalf of the principal was the (Title of person who signed agreement) of the corporation; that the assignment was fully signed on behalf of the corporation by authority of its governing body and is within the scope of its corporate powers.

(Corporate Seal)      (Signature and title of person signing corporate acknowledgment for release)



## STUMPAGE PAYMENT

State Timber will not be removed from any sale area until paid for, unless otherwise specifically authorized by the Department forester administering the sale.

Advance payment is required unless otherwise specifically authorized. When the payment is exhausted, hauling will be stopped until another advance payment is received.

Where the "ticket" method to report the volume of wood hauled is used, tickets will be purchased in advance of hauling unless otherwise specifically authorized. The price charged per ticket should be a weighted cordwood price and average load volume. Periodically, ledgers must be reconciled to accommodate for more or less than the actual value received and/or volume tallied.

On all sales, all wood will be paid for prior to hauling. County forests may elect not to require advance stumpage payments. In order to maintain accountability, it is recommended that increased level of performance bonds be required, i.e. 25%.

Effective January 1, 2004 through January 1, 2006, logging contractors not included on the Advance Payment-only Logging Contractor List (available electronically from the County Forest Specialist, Madison), shall be afforded the option of deferred payment. Under this option, payment shall be received at the payment lock box in Milwaukee or by the DNR forester within 30 days of billing. This option does not apply to lump sum sales, firewood or miscellaneous forest products.

\*This shall apply to all sales sold during the two year time frame and any extensions, even if beyond the 1/1/2006 date. It shall not apply to sales sold prior to Nov. 1, 2003 or any extensions thereof.

Late payments – failure to pay within the 30-day period shall result in:

- The contractor being required to prepay for stumpage on the remainder of that sale.
- The payment breach being documented by forwarding the contractor's name to the County Forest Specialist, Madison. The contractor's name will be kept on file and any further payment breaches within the next 2 year period will result in the contractor being placed on an Advance Pay-Only List and having to advance pay on all state sales. A contractor will be removed from this list when they have exhibited compliance on State timber sales over a two year time frame. A contractor is deemed "compliant" if they have no more than one payment breach over a floating two year time frame.
- A 1.5% every 30 day late interest penalty being assessed on stumpage due. – e.g. payment on day 40 of a \$5000.00 bill would be 10 days late. Late interest would be \$25.00 calculated as follows: \$5000.00 x .015 x 10/30 days = \$25.00. The late interest fee would be added to the balance due in the sale ledger.
- Suspension of logging activity on that particular sale until advanced stumpage payment is secured.

\*See 87-21 for sample notification letter and 87-22 for sample letter to be used when billing for late interest.

County County Forest may require advanced stumpage or elect to receive deferred payments, at their discretion.

### Sales Tax on Stumpage

Collection of sales tax on sales of all items from DNR lands is covered in M.C. [9340.2](#). The following instructions expand on those general guidelines and provide specific information on timber sales.

State Firewood

Firewood sales for residential use are not taxable. This is in line with sales tax exemption status for all other residential fuels and no sales tax exemption certificate is required.

All Other Timber Sales and Forest Products Permit

Sales of standing timber are subject to sales tax unless the operator meets one of the following exceptions:

1. Sales for Resale (Includes most sales of stumpage)  
Purchaser must apply to the Department of Revenue for exemption using the Wisconsin Resale Certificate Form and indicating "wholesale only" in the space for seller's permit number. However, no permit will be issued.
2. Sales to Manufacturers  
Purchaser must furnish Manufacturer's Exemption Certificate.

Applicable state and county sales tax should be collected and remitted with payment for forest products unless exempt as indicated above.

State WORKER'S COMPENSATION INSURANCE COVERAGE

All timber sales require proof of worker's compensation. No activity may commence or continue on a timber sale unless the contractor provides and has in force worker's compensation insurance for all employees. All employees, even if arguably exempted from coverage under chapter 102, Wis. Stats., must be covered. Coverage must be evidenced by submission of an original Certificate of Insurance as provided by the insurance company, naming the Department as the certificate holder.

The forester should check with the insurance company on the expiration date of the Certificate to determine whether the coverage has been changed or renewed. Minimum coverage limits on worker's compensation policies are mandated by statute. If the coverage at any time cannot be confirmed, the sale should be stopped until a Certificate of Insurance is provided by the contractor.

Exceptions to this Coverage Requirement

1. Sole Proprietor - The forester should be reasonably certain that the contractor is a sole proprietor and will be working alone without the aid or assistance of another. A sole proprietor must conduct all phases of the operation including hauling. The forester shall contact and discuss the status of such a contractor with the Bureau of Legal Services prior to exempting them from coverage.

The Sole Proprietor must meet the chapter 102 definition of an "independent contractor" (the contractor must comply with all items listed):

- a. Maintains a separate business with his own office, equipment, materials and other facilities.
  - b. Holds or has applied for a federal employer identification number.
  - c. Operates under contract to perform specific services or work for specific amounts of money and under which the independent contractor controls the means of performing the service or work.
  - d. Incurs the main expenses related to the service or work that he performs under the contract.
  - e. Is responsible for the satisfactory completion of services or work that he contracts to perform and is liable for a failure to complete the service or work.
  - f. Receives compensation for service or work performed under a contract on a commission or per job or competitive bid basis and not on any other basis.
  - g. May realize a profit or suffer a loss under contracts to perform services or work.
  - h. Has continuing or recurring business liabilities or obligations.
  - i. Depends on the relationship of business receipt to expenditures for the success or failure of the business.
2. Forest Products Permits - Do not require proof of worker's compensation.

CHAPTER 70

SALE ADMINISTRATION - GENERAL/CONTRACTUAL

State POSTING OF TIMBER SALE AREAS

Timber sale contractors may request permission to post their sale areas to inform the public of logging activities. The following guides may be used in authorizing such posting to assure public use doesn't obstruct the timber operation.

1. Signs should be worded to inform the public but not exclude them.
2. Signs should be confined to the area designated for cutting in the timber sale contract, woods roads used in the operation and where they join main roads.
3. Aluminum nails must be used if signs are nailed to trees.
4. Signs may be posted not more than two weeks prior to initiation of active logging operations and shall be removed by the contractor upon termination of logging activities as a result of either completion or interim inactivity.

GATING OF TIMBER SALE ROADS

Timber sale contractors may be authorized to gate the entry road to their active timber sale to assure other uses don't obstruct the timber operation. When gating is authorized, it should be specified in the timber sale contract or as a written amendment to the contract.

Gating may be justified in areas where there is a problem of theft of cut products (particularly firewood). It could also reduce vandalism to the contractor's equipment.

Normally, the entry roads involved are dead end spurs leading to the timber sale area where cut products are piled. No gas tax or county forest aid are paid for these access roads. The public continues to have access to the area except by vehicle.

In most instances, the Department should provide the gating material. Gating should follow the Barrier Marking Standards in the [Trail Specifications Handbook, 2540.5](#). When trees are used to attach a chain or cable, the upright reflective boards may be nailed to the trees.

To complete attachment of a cable or chain to a tree or post on each side of the spur, the Department should provide a standard Department lock and the contractor a second lock. This will provide access by both the Department and contractor with separate keys.

Inspection of gates should be a standard part of the periodic inspection of each active sale.

RECREATIONAL TRAILS

Recreational trails should be maintained in an operable condition at all times to minimize user conflicts consistent with s. [23.115](#), Wis. Stats., and Department procedures. This may include rerouting, signing, and/or daily inspection and clearing of trails.

State/Cnty SALE INSPECTION & CONTRACT ADMINISTRATIONPresale Inspection

It is recommended that, prior to starting a sale, a designated forester meet on site with the contractor to agree upon road layout, landing locations and other operational considerations. There should also be discussion to ensure there is a thorough understanding of the sale specifications. On County Forests, this will generally be a county forester unless delegated otherwise. A sample Timber Sale Contractor checklist for the pre-sale meeting can be found in the Appendix A-23.

Scheduling Active Harvest Inspections

Personnel involved with timber sales on state or county properties will inspect active sales on a regular basis as operation of the sale dictates. County Forest timber sale inspection will normally be performed by the county forest staff. Where conditions warrant otherwise, the liaison forester and county forest administrator will jointly agree on who will make the inspections and schedule the inspections as the sales dictate. A DNR forester or technician will make a final inspection on all county sales to (1) record forest reconnaissance (recon) update information; and (2) to review outcome of silviculture recommendations for the sale.

Conduct of Inspection

The inspection will check for compliance with the contract. Documentation of the inspection is necessary for any legal action. The inspection will be documented on Form 2460-2 **or similar County form** indicating date, what was inspected, any violations of contract, and any action taken. Any and all damages should be documented. Examples of such damages are as follows:

1. Loss of revenue - incomplete cut.
2. Growth loss.
3. Damage to residual.
4. Damage to other resources - water, soil, etc.
5. Cost of reselling uncut timber.
6. Cutting of unmarked trees or undesignated area.

State forest supervisors should inspect at least 10% of the sale acres established. The team supervisor should inspect at least 5% of the sales established on county and state land. These field inspections and office audits should evaluate (1) silvicultural prescriptions, (2) sale supervision, (3) administration, and (4) recordkeeping.

SEIZURE OF ILLEGALLY CUT PRODUCTS

All Department employees who will be administering or inspecting timber sales must be familiar with s. [26.05](#) (timber theft) and s. [26.06](#) (enforcement, seizure and sale of materials), Wis. Stats., to correctly do their job. Following is the procedure to use when an inspector finds illegally cut forest products on the sale being inspected.

The local district attorney or the Bureau of Legal Services should be contacted to discuss the proposed seizure to assure the seizure complies with the law.

If the inspector is not an employee authorized in s. [26.06\(1\)](#) to seize the products, an immediate contact should be made with an employee who is authorized. Once that person is on site, an attempt should be made to determine how much of the product is illegal and what the circumstances are concerning it.

The employee authorized in s. [26.06\(1\)](#) to seize the product should complete Form 4100-186, Seizure Notice, and attach it to the illegal product. There should be a minimum of one notice on each side of the pile of cut products. More can be added as deemed necessary by the officer. This form is not designed for prolonged exposure to rain or snow and should be checked on a regular basis until the product is disposed of. Replacements can be made as often as needed, but the date of the first notice should be used in all cases. If there is a need to replace a faded or worn notice, the original date should be entered along with a notation on the back of it that the notice WAS RENEWED with the replacement date. The original and any renewal forms should be removed and retained as a part of the officer's evidence case file until the issue is settled.

Any contractor involved should be contacted as soon as possible after the seizure and posting, advised of the action and the consequences of removal of the notice or product. A written record of all contacts should be prepared by all Department personnel involved in the incident. The property manager or sale administrator should be informed of the seizure as soon as possible. They should keep the inspector/seizing officer informed of any contacts, negotiations or arrangements regarding the product. If the seizure is made by a Bureau of Forestry employee, the team supervisor should be informed of the incident and all progress made toward a settlement.

State **CIVIL LIABILITY FOR UNAUTHORIZED CUTTING, REMOVAL OR TRANSPORTION OF RAW FOREST PRODUCTS**

In addition to the forfeitures or other penalties or costs assessed under s. [26.05](#), Wis. Stats., and if liquidated damages under a contract with the Department don't suffice, damages should be pursued under s. [26.09](#), Wis. Stats., on Department lands. Consult and follow s. [26.09](#), Wis. Stats. for guidance.

Secure the assistance of a credentialed Forester Ranger, Ranger or Warden to assist in the investigation. Notify supervisor and Bureau of Legal Services.

Inform adjacent landowner or any other party involved that an investigation is ongoing.

♦ Retain close contact with DA if controversy is apparent or expected.

Conduct investigation and if necessary, obtain a certified survey to determine ownership of land from which timber was cut and /or transported. Document all portions of investigations on Case Activity Report (Form # 4100-160).

Determine when forest products were cut, by whom, the volume cut, and where marketed.

- ♦ Conduct appraisal of timber harvested.
  - Compare to adjacent stands, compartment recon and comparable sales.
  - Use LSFES, USFS Technical Note #507, 1957 *Diameter at breast height and stumpage diameter relationship* to help determine quantity of timber from stumps.
  - Determine stumpage value.
    - s. [26.09](#), Wis. Stats. defines stumpage value as those rates established by rule under s. [77.91\(1\)](#) OR the fair market value less the cost of harvesting, whichever is greater. This requires the forester to determine the stumpage rate, the fair market value, and the cost of harvesting
  - Stumpage values shall be derived from NR [46.30](#), Wis. Adm. Code.
  - Fair market value (FMV) shall be determined using the mill value where the forest products were hauled. If forest products have not been hauled, or, if mill is unknown, use comparable sale information and values from local mills.
  - Cost of harvesting includes the costs of cutting, removing or transporting the forest products. Costs shall be determined using local rates for similar equipment and labor, in similar terrain, and a comparable distance from the mill.

Determine whether "reasonable precautions" were taken per s. [26.09\(5\)](#), Wis. Stats. Consult with Bureau of Legal Services. \*The DA is not involved in a civil damage claim however it would be appropriate to inform the DA if a theft case is also being pursued.

Determine "reasonable costs" under s. [26.09\(3\)\(d\)](#), Wis. Stats. DNR will customarily apply:

- 1) Determination of trespass & appraisal - DNR Staff time (see Individual Forest Fire Report Handbook, [4305.1](#) for wage rates) and expenses.
- 2) Line establishment – Costs associated with either a survey or an agreed upon harvest line established by parties.
- 3) Reforestation (if necessary) - charge for staff time & expenses, any contracting work (site prep, planting) and state nursery stock.
- 4) Repair of damages or "Cleanup"– Costs (staff time, equipment rental, expenses) associated with any DNR or contracted repair of damages resulting from timber theft.

Disputes of fact may arise from the Department's analysis of whether a person:

- ◆ “*reasonably* relied on a recorded survey ...”; or
- ◆ took “reasonable precautions” in identifying harvesting boundaries;

Questions may arise from the Department's calculation of “reasonable and necessary costs”. In such cases, settlement discussions may be worthwhile. Results of any such discussions shall be run through immediate supervisor and Bureau of Legal Services for approval.

Process Timber Sale Cutting Notice, Form 2460-001. Indicate circumstances under comment section. Remit resulting funds on timber sale transaction (Form 2460-003) per Timber Sale Handbook.

Note: The Department cannot recover damages under *both* s. 26.09(3)(b) or (c) and s. 26.06(3), Wis. Stats. – which allows damages for twice the value of severed forest products. Additionally, the Department cannot recover damages under *both* s. 26.09(3)(d)3. and s. 26.05(3)(c), Wis. Stats. [Both sections provide for recovery of costs of determining the value or the volume of harvested timber.] Discuss with Bureau of Legal Services what alternative may best serve the Department on a case-by-case analysis.

State CONTRACT AMENDMENT

This procedure should be used to amend timber sale contracts on Department owned land. Both the Timber Sale Contract Amendment Approval, Form 2460-7, and the Timber Sale Contract Amendment, Form 2400-5E, should be routed together. The property code and tract number, along with the contract number, should be indicated on each form. Once approval is obtained on the Timber Sale Contract Amendment Approval, it will be returned to the forester. At this time the forester should obtain the signature of the contractor. A copy of the amendment, Form 2400-5E, should then be routed to the regional data entry and to the Forest Tax Section in Madison.

Amendments should not be approved unless they are to the benefit of the state or in recognition of extraordinary circumstances. The Bureau of Legal Services is available to render assistance or answer questions.

Extensions

Extensions should not extend a sale beyond a total duration of four years. Do not consider a contract extension as a contractor right. Use it with care. Except in justified circumstances, all extensions shall be six months in length. Winter-only sales can be up to a year.

Price Increase

The first extension may be made without stumpage price increase. The initial stumpage price increase will be 5% over bid value and any subsequent extensions will include an additional 10% increase per extension. Increases are to be based on the contract stumpage value schedule. For example, first increase =  $1.05 \times$  bid value, second increase =  $1.10 \times$  first increase value. This is a cumulative price increase. For lump sum sales, total bid value will be used to calculate extension penalties. For example, first increase =  $1.05 \times$  total bid value, second increase =  $1.10 \times$  first increase value.

Under some circumstances the contract completion date may be delayed without an increase in stumpage prices. However, the delay must be in the interest of the Department, or of benefit to the resource. An example would be if the purchaser agreed to shift his logging operations to another sale involving salvage of fire or wind damaged timber. The person proposing such an amendment should verify that the purchaser does actually shift operations to a damaged area.

Other valid reasons for extending the contract completion date are bad weather, such as deep snow, very wet conditions, or flooding.

Extensions must not be treated lightly. Make sure all provisions and details are spelled out. A breach of an extension is a breach of the contract and must be handled in the manner designated in Chapter 74. A sample of the wording to be used on Form 2400-5E for a contract extension is as follows:

"This contract is extended by and between the Department and Purchaser, pursuant to Condition 3, to apply in full force and subject to the same conditions until \_\_\_\_\_, which shall constitute a \_\_\_\_\_ months extension.

"Purchaser agrees to pay stumpage prices increased \_\_% in accordance with Condition 2."

A statement of justification should be included on the contract extension/amendment proposal.

Volume/Value Modification

The contract volume and value may be modified if fire or wind should damage timber before it is removed from the premises. Fire or wind damaged timber on the sale area or on adjacent areas may be added to the sale volume and value regardless of the value involved.

Volume other than that damaged by fire or wind may be added through negotiation either from the sale area or from adjacent area if the appraised value is less than \$3000, the legal limit requiring advertising.



## Timber Sale Handbook

### Amendment Procedure

- |   |    |  |
|---|----|--|
| Forester  | 1. | Prepares original and file copies of Forms 2400-5E and 2460-7. Forwards originals to the designated supervisor/property superintendent.                        |
| Designated Supervisor/<br>Property Superintendent | 2. | Reviews, approves or disapproves. Forwards to regional data entry.   |
| Data Entry  | 3. | Enters data into computer. Returns forms to forester/property superintendent. Retains copy for files.  |
| Forester  | 4. | Files approved Form 2460-7. Obtains contractor signature on Form 2400-5E and provides him with a copy. Sends copy to data entry and to the Forest Tax Section. |
| Data Entry  | 5. | Files amendment with copy of contract.   |

State TERMINATION OF CONTRACT; REPUDIATION

If the purchaser fails or refuses to carry out terms of a timber sale contract, the forester responsible for administration of the sale should proceed as follows:

1. a. Contractor Contact. In the event a forester becomes concerned whether the purchaser can or intends to perform, e.g., not enough time left, the forester should make contact with the contractor. Discuss the contract violations. Explain the claims that will be made by the Department including retention of the performance bond for damages (see number 4 below for cost determination).
- b. Coordination. Demand in writing adequate assurance of contract performance stating the reasons for concern. Until the Department receives such assurance, it may suspend harvesting and hauling operations. A reasonable time for response, up to 30 days, must be given for a response. If the reasonable time after receipt of the justified demand passes without such assurance provided, it will be considered a "repudiation" of the contract. After repudiation, the contractor may retract it by proper action if accomplished before the Department acts on the breach, i.e., resale ([ss. 402.609 to 402.611](#), Wis. Stats.).

When termination of a contract is being considered, the Chief of the Forestry Lands Section, Bureau of **Forest Management**, should be notified as soon as possible.

2. If the recommendation is to terminate the contract:
  - a. Obtain written approval from the regional forestry expert in counsel with the Bureau of Legal Services to terminate the sale. Request should be accompanied by copies of written records such as unsatisfactory performance notification of contract violations, or written statements by contractor that he does not choose to complete the contract.
  - b. Notify contractor, preferably by certified mail, with a return receipt requested, indicating the specific contract provisions that were violated and outlining the claims for damages that will be made including use of the performance bond. Five days written notice is suggested. Make demand on assurity bond if contractor fails to pay damages. Send copy to Forest Tax Section for filing.
3. Re-sell remaining timber if salable. Should give notice of time and place to the contractor. If the sale is resold for less than the original amount, administrative costs plus the difference should be retained from the performance bond. If the sale is resold for more than the original amount, administrative costs only should be retained.
4. Close-out the sale with a Timber Sale Close-out Transaction, Form [2460-4](#). On an attached sheet, itemize cost to reestablish timber sale (costs may normally include the hours required to cruise and re-establish the new sale multiplied by the hourly rates and the costs of re-advertising), reduced value of the remaining timber (if resold) and value of remaining timber if unsalable. The Department should determine if the contract was adequately performed within 60 days from notice of completion or the termination date. If the contract was not adequately performed, damages must be determined before any money is to be refunded.
  - a. If performance bond was in cash, subtract damages from performance bond and request refund of balance if performance bond exceeded damages.
  - b. If performance bond is used, bill the assurance agent for the amount of damages. Provide copies of material that substantiate the damages claimed.
  - c. If damages are more than the amount of the performance bond, refer to Bureau of Legal Services.
5. Although the contract provides for liquidated damages (flat fee), the Department will routinely pursue actual damages as provided in 4 above if they can be easily determined.

EXAMPLE

(Send Certified)

Mr. John Smith  
100 West Land  
Brooksville, Wisconsin 10010

RE: Notification of Breach of Contract Number 1034

Dear Mr. Smith:

The Department of Natural Resources has determined that you have violated Condition 6 of Contract Number 1034 entered into on August 3, 2001 and, therefore, have breached the contract. The contract is hereby terminated in accordance with Condition 4 of that contract.

On two separate occasions Department staff observed you and your agents removing forest products from state property without paying or filing proper guarantees for payment with the Department. On March 1, 20\_\_, you were observed removing two truckloads in violation of Condition 6 of the contract, and on March 13, 20\_\_ you were observed removing one truckload from state property also in violation of that Condition. In each instance, you were notified in writing and verbally at the time of the violation.

In accordance with Condition 5 of the contract, your performance bond will be retained to apply to damages incurred in reletting the contract (or your performance bond will be retained by the Department for damages sustained as a result of the breach). You are liable for damages incurred in excess of your performance bond.

The timber sale and products available for cutting thereunder will be sold at public sale through the bidding process (or through a private sale).

OPTIONAL ADDITIONAL LANGUAGE (IF APPLICABLE)

In addition, you will be considered an irresponsible bidder for the period of two years from the date of this notice (note to author: may be less). The Department will not consider your bid responsible or acceptable for consideration during this period, unless you have demonstrated to the Department's satisfaction that you are responsible.

Sincerely,

cc: Bureau of Legal Services  
Bureau of Finance  
Regional Forestry Expert

BANKRUPTCY OF TIMBER SALE CONTRACTOR

Rumors of possible bankruptcy of a timber sale contractor should be investigated. Reasonable effort should be made to establish the facts. If necessary, the contractor should be contacted.

The following procedure should be followed if the Department becomes aware of a bankruptcy or the Department has received formal notice.

- |                         |   |
|-------------------------|---|
| Property Superintendent | <ol style="list-style-type: none"><li>1. Stops all sale activities by notifying the Contractor verbally and confirming it in writing.</li><li>2. Notifies the Forest Tax Section and Bureau of Legal Services, Madison; include the following:<ol style="list-style-type: none"><li>a. Name and address of the contractor.</li><li>b. State property and timber sale number involved.</li><li>c. Financial status of the sale by sending copy of the ledger.</li><li>d. Method of performance bonding; cash, assurance bonding, or irrevocable letter of credit.</li><li>e. Name and address of contractor, trustee, and contractor's lawyer.</li></ol></li></ol> |
|-------------------------|---|

After timber sale operations have been stopped, reasonable effort should be made to prevent unauthorized removal of forest products from state property. Only with the consent of the court appointed trustee and Bureau of Legal Services should products be removed.

If the contractor has equipment or other property on state land, the property superintendent should contact the court appointed trustee. The trustee should be requested both verbally and in writing to arrange for prompt removal of the equipment or other property from state land.

Final disposition of the timber sale will be determined by the trustee and Bureau of Legal Services.

State

DEATH OF TIMBER SALE CONTRACTOR

If a timber sale contractor dies before a sale is completed, the contract may be 1) terminated, or 2) continued in the same name of the estate by the personal representative unless the deceased contractor had possessed a particular skill or expertise which would be lost at his death and which cannot be replaced by the personal representative. If the contractor dies having made no valid will (intestate), a personal representative may be appointed by the court depending upon the circumstances. If it is desired to continue the sale and the personal representative has not been named, the proper probate court must be petitioned immediately for appointment of a special administrator.

The following procedures will be followed upon death of a timber sale contractor.

- Forester
1. Stops sale operations.
  2. Obtains name of estate personal representative.
  3. Notifies Forest Tax Section, Madison
    - a. That contractor has died,
    - b. The sale number involved,
    - c. Financial status of sale by sending copy of ledger, and
    - d. Name and address of estate personal representative.
  4. Notifies personal representative of the estate of contract and its status:
    - a. Sends copy of contract.
    - b. States financial status of sale.
    - c. Indicates type of performance bond: cash or assurance bonding.
    - d. Requests decision in writing on disposition of sale.
    - e. Requests name and address of person to be responsible if sale is to be completed.
    - f. Outlines procedures to be followed if sale is to be terminated.

IF SALE IS TO BE TERMINATED

5. Cruises uncut timber.
6. Bills estate for uncut timber if unsalable using Timber Sale Transaction/Remittance, Form [2460-3](#).
7. Bills estate for cost of reestablishing sale and for reduced value of uncut timber if salable using Form 2460-3.
8. Refunds cash performance bond to estate upon receipt of all payments due using Form [2460-4](#) (Timber Sale Close-Out Transaction).

IF SALE IS TO BE CONTINUED

9. Meets with personal representative of estate and/or person who is to be responsible for completion of sale:
  - a. Reviews timber sale contract.
  - b. Conducts tour of sale area.
  - c. Reviews use of performance bond and checks coverage. If an assurance bond is involved, a new bond may be needed to cover the estate.
10. Permits sale to resume operations.

CHAPTER 80

SALE ADMINISTRATION – TRANSACTION/REMITTANCE/CLOSEOUT

State TRANSACTION/REMITTANCE

Timber Sale Transaction/Remittance, Form [2460-3](#), is used to conduct sale activities for all forest products that are not taxable. These include stumpage and cut products for all products including remittance of payments for forest products permits. If the forest products sold are taxable (i.e., forest products permits to an individual), use General Remittance Sheet, Form [9300-29A](#), with a copy to the Bureau of Finance, Madison.

Form 2460-3 is designed for use as a receipt, scale summary, remittance, or combinations of these timber sale transactions. Examples are:

1. Receipt to contractor for: Cash performance bond. Payment for forest products.
2. Summary of scaled or counted forest products and calculations of volume and value.
3. Transaction corrections.
4. Remittance of funds.

To the extent possible and practical, centralized stations will be utilized so as to minimize auditing problems. However, familiarity of personnel at a station with state timber sale procedures and convenience of location will also be considered.

Scale Transaction

Form 2460-3 provides space to summarize up to three scales. If more than three are to be summarized in a transaction, then Timber Sale Transaction/Remittance Supplement, Form 2460-3A, should be used. Totals from the supplemental sheet should be entered on Form 2460-3 for calculations of volume and value.

Copies of the supplement should be attached to the appropriate copies of Form 2460-3 for routing and filing.

Transaction Remittance

Collection and remittance of timber sale money should follow Manual Code [9341.1](#). For example, transactions should be processed at least once each week and all monies handled and processed according to this manual code. Pursuant to this code, if receipts total \$10,000.00 or more, proceeds should be deposited that day **and remitted immediately**.

Remittance can be made for a single sale or as a multiple sale transaction. **(Exception: Sales utilizing deferred payment can not be combined on one form.)** If the transaction remits money from more than one sale, a copy of Form 2460-3 should be used as a remittance transaction. A multiple sale remittance should contain a list of the timber sale transactions, forest products permits, etc., that are covered by the remittance. Form 2460-3A can be used to provide additional space.

The total amount remitted must equal the sum of amounts entered as: a) Cash Bond, b) Stumpage Payment, and c) Sales Tax.

Individual Sale Transactions Involving Remittance of Money

Personal Check or Cash Bid Bond

Certified Check or Money Order Performance Bond

Cash Performance Bond

Advance Stumpage Payment (***NOT TO BE USED FOR DEFERRED STUMPAGE PAYMENTS***— See bottom of page)

- |                                |   |
|--------------------------------|---|
| Preparer                       | <ol style="list-style-type: none"> <li>1. Prepares Timber Sale Transaction/Remittance, Form <a href="#">2460-3</a>. (See guidelines on page <a href="#">82-1</a>.)</li> <li>2. Routes original to contractor as a receipt.</li> <li>3. Routes remittance along with plies 2 (white), 3 (goldenrod), and 4 (blue) to Forestry lock box at: State of Wisconsin DNR<br/>Timber Sales<br/>PO Box 93885<br/>Milwaukee, WI 53293-0885</li> <li>4. Files ply 5 (pink) in remittance file.</li> </ol> |
| Forestry Lock Box              | <ol style="list-style-type: none"> <li>5. Deposits remittance in proper account and routes plies 2, 3 and 4 to Bureau of Finance.</li> </ol>  |
| Bureau of Finance              | <ol style="list-style-type: none"> <li>6. Enters data and routes plies 3 and 4 to Fiscal Specialist – Forest Tax Unit. Maintains ply 2 for file.</li> </ol>   |
| Forest Tax – Fiscal Specialist | <ol style="list-style-type: none"> <li>7. Validates plies 3 and 4.</li> <li>8. Retains ply 3 (goldenrod) for data entry and filing.</li> <li>9. Routes ply 4 (blue) to remitter (Preparer).</li> </ol>  |
| Preparer                       | <ol style="list-style-type: none"> <li>10. Files ply 4 in sale file.</li> <li>11. Disposes of ply 5 (pink).</li> </ol>  |

Individual Sale Transaction – Remittance of Money (***USE FOR DEFERRED STUMPAGE PAYMENTS***)

**Deferred Stumpage Payments – Only**

- |          |  |
|----------|--|
| Preparer | <ol style="list-style-type: none"> <li>1. Prepares Timber Sale Transaction/Remittance, Form <a href="#">2460-3</a>. (See guidelines on Page <a href="#">82-1</a>). <i>Make sure to enter in accounting codes on ply 2 (white).</i></li> <li>2. Routes ply 4 (blue) to Bureau of Finance. Retains ply 5 (pink) in sale file.</li> <li>3. Routes original and plies 2 (white) and 3 (goldenrod) to contractor with cover letter.</li> <li>4a. Contractor keeps original as record and submits remaining two plies with payment directly to Forestry lock box at:<br/>State of Wisconsin DNR<br/>Timber Sales<br/>PO Box 93885<br/>Milwaukee, WI 53293-0885<br/><b>OR</b></li> <li>4b. If logger submits payment to Forester, Forester routes remittance along with plies 2 (white) and 3 (goldenrod) to Forestry lock box in Milwaukee.</li> </ol> |
|----------|--|

5. Files ply 5 in sale file.

Forestry Lock Box – Milwaukee

6. Deposits remittance in proper account and routes plies 2 and 3 to Bureau of Finance.

Bureau of Finance

7. Enters data and routes ply 3 to Fiscal Specialist – Forest Tax. Maintains ply 2 for file.

Forest Tax – Fiscal Specialist

8. Validates and retains ply 3 (goldenrod) for file.

9. E-mails preparer to verify date stumpage payment is paid and amount of payment.

Preparer

10. Enters stumpage payment in timber sale ledger.

11. Files copy of electronic message in sale file.

### Individual Sale Transactions - No Remittance of Money

Certificate of Deposit

Assurance Bond

Irrevocable Letter of Credit

Scale Summary

Scale Volume/Value Correction

Preparer

1. Prepares Timber Sale Transaction/Remittance, Form [2460-3](#). (See guidelines on page [82-1](#).)
2. Routes original to contractor as record.
3. Disposes of plies 2 (white) and 5 (pink).
4. Sends ply 3 (goldenrod) to Forest Tax Section.
5. Files ply 4 (blue) in sale file.

### Individual Sale Transaction – Bond Disposition

Bonds are initially submitted using Timber Sale Transaction/Remittance, Form [2460-3](#). Subsequent transactions dealing with the disposition of the bond must be submitted using Timber Sale Close-Out Transaction, Form [2460-4](#) (see page [84-1](#)).

### Multiple Sale Transactions Involving Remittance of Money **(CAN NOT USE FOR DEFERRED PAYMENT SALES)**

Personal Check or Cash Bid Bond

Certified Check/Money Order Performance Bond

Cash Performance Bond

**Advance** Stumpage Payment

Preparer

1. Prepares Timber Sale Transaction/Remittance, Form [2460-3](#), (see guidelines on page [82-1](#)) for individual sales. Utilizes Timber Sale Transaction/Remittance Supplement, Form 2460-3A, if extra space is required.
2. Summarizes individual timber sale transactions by listing (total) them on another Form [2460-3](#).



## Timber Sale Handbook

3. Disposes of ply 1 (original) of remittance transaction (summary).
4. Routes summary remittance plus 2 (white), 3 (goldenrod) and 4 (blue) to the Forestry Lock Box, Milwaukee. Attaches plies 2, 3 and 4 of the individual transactions as well.
5. Files ply 5 (pink) of summary/remittance in the remittance file. Files each individual sale transaction ply 5 in the individual sale file.
- Forestry Lock Box - Milwaukee 6. Deposits remittance in proper account and routes plies 2, 3 and 4 to Bureau of Finance.
- Bureau of Finance 7. Enters data and routes plies 3 and 4 to Fiscal Specialist – Forest Tax. Maintains ply 2 for file.
- Forest Tax – Fiscal Specialist 8. Validates plies 3 and 4.
9. Files ply 3 (goldenrod) and routes ply 4 (blue) to preparer to be placed in individual sale files.
- Preparer 10. Files ply 4 of the individual transactions in the individual sale files.
11. Disposes of ply 5.

TRANSACTION/REMITTANCE (Form 2460-3) GUIDE**CONTRACTOR COPY (PAGE 1)**Transaction Number

Transactions should be numbered consecutively for each sale. Transactions include such timber sale activities as receipts of cash performance bonds and stumpage payments, scale summaries, transaction corrections, remittance of monies for cash performance bonds and from the sale of forest products, and close-out transactions. (Contractor ply)

The last transaction for all sales will be the Timber Sale Close-Out Transaction, Form [2460-4](#); see page [84-1](#).

Sales Tax Exempt

Check "YES" if:

1. The product is fuelwood for residential use.
2. Purchased for resale. Purchaser has applied to the Department of Revenue for exemption. Copy of application is on file at station from which the sale is administered.
3. Sale to manufacturer, and the purchaser has furnished a copy of his Manufacturer's Exemption Certificate and a copy is on file at station from which the sale is administered.

If purchase is not exempt from Wisconsin Sales Tax, use General Remittance Sheet, Form [9300-29A](#).

Species - Use common language (i.e., J. Pine, W. Birch, Mx Hdwds).

Product - Write out logs, pulp, firewood, posts, etc.

**FINANCE COPY (PAGE 2)**Payment Code

212	- - - -	- -	- - - -	ZZZZ	8003
Fund	Orgn	Sub Org	Appr	Acct.	Revenue Source

Organization Codes (ORGN)

ZZFR – Forestry  
 ZZFW – Fish or Wildlife lands; Facilities and Lands  
 ZZPR – Parks  
 ERXX – Endangered Resources

Suborganization Codes: (Sub Org)

See page 82-3

Appropriation Codes: (APPR)

100R for organization codes beginning with ZZ  
 163R for organization codes beginning with ER

Transaction Correction

Transaction corrections are made following the same procedure, routing, etc. as that used in the original transaction. Transaction corrections should be assigned a new transaction number and signed by the person who prepared the correction. Include a concise explanation (see example on page 87-12). Typical transaction corrections are as follows:

1. Over and under charge.
2. Over and under scale.
3. Assignment to wrong sale.

**Forestry Properties**

<b>Org</b>	<b>Sub Org</b>	<b>Sub Org Name</b>
ZZFR	BN	SF-BONG
ZZFR	BR	FR-BLACK RIVER STATE FOREST
ZZFR	BU	FR-BRULE RIVER STATE FOREST
ZZFR	FF	SF/FR-MISCELLANEOUS
ZZFR	FR	FR-FLAMBEAU RIVER STATE FOR.
ZZFR	GK	FR-GOV KNOWLES STATE FOREST
ZZFR	HW	SF-HAVENWOODS
ZZFR	KN	SF-KETTLE MORaine N UNIT
ZZFR	KS	SF-KETTLE MORaine S UNIT
ZZFR	LP	SF-LAPHAM PEAK
ZZFR	NH	FR-NHAL STATE FOREST
ZZFR	PB	SF-POINT BEACH
ZZFR	PL	SF-PIKE LAKE
<b>ZZFR</b>	<b>TH</b>	<b>FR-TOMAHAWK-LEMAY CENTER</b>

**Park Properties**

ZZPR	AF	PR-AMNICON FALLS	ZZPR	LW	PR-LAKE WISSOTA
ZZPR	BB	PR-BIG BAY	ZZPR	MB	PR-MILL BLUFF
ZZPR	BF	PR-BIG FOOT	ZZPR	ME	PR-MERRICK
ZZPR	BH	PR-BUCKHORN	ZZPR	MK	MACKENZIE ENVIRON. CENTER
ZZPR	BI	PR-BRUNET ISLAND	ZZPR	ML	PR-MIRROR LAKE
ZZPR	BL	PR-BLUE MOUND	ZZPR	MR	PR-MILITARY RIDGE
ZZPR	<b>SP</b>	PR-CAPITAL <b>SPRINGS</b>	ZZPR	NB	PR-NATURAL BRIDGE
ZZPR	CF	PR-COPPER FALLS	ZZPR	ND	PR-NELSON DEWEY
ZZPR	CG	PR-COUNCIL GROUNDS	ZZPR	NG	PR-NEW GLARUS
ZZPR	CM	PR-CHIPPEWA MORaine	ZZPR	NP	PR-NEWPORT
ZZPR	CS	PR-BROWNTOWN CADIZ	ZZPR	PN	PR-PENINSULA
ZZPR	DL	PR-DEVILS LAKE	ZZPR	PO	PR-POTAWATOMI
ZZPR	DR	PR-GLACIAL DRUMLIN EAST	ZZPR	PP	PR-MISCELLANEOUS
ZZPR	EA	PR-ELROY SPARTA TRAIL	ZZPR	PR	PR-PERROT
ZZPR	FH	PR-FOUR HUNDRED TRAIL	ZZPR	PT	PR-PATTISON
ZZPR	GD	PR-GLACIAL DRUMLIN WEST	ZZPR	RA	PR-ROCHE-A-CRI
ZZPR	GN	PR-GOVERNOR NELSON	ZZPR	RB	PR-RIB MOUNTAIN
ZZPR	<b>TI</b>	PR-GOVERNOR THOMPSON	ZZPR	RC	PR-RED CEDAR
ZZPR	GR	PR-GREAT RIVER TRAIL	ZZPR	RI	PR-ROCK ISLAND
ZZPR	GV	PR-GOVERNOR DODGE	ZZPR	RY	PR-ROCKY ARBOR
ZZPR	HB	PR-HARRINGTON BEACH	ZZPR	SH	PR-SHOW SALES
ZZPR	HC	PR-HIGH CLIFF	ZZPR	SR	PR-SUGAR RIVER
ZZPR	HO	PR-HOFFMAN HILLS	ZZPR	TH	PR-TOWER HILL
ZZPR	HP	PR-HARTMAN CREEK	ZZPR	WD	PR-WHITEFISH DUNES
ZZPR	IN	PR-INTERSTATE	ZZPR	WK	WILLOW RIVER
ZZPR	KA	PR-KOHLER-ANDRAE	ZZPR	WM	WILDCAT MOUNTAIN
ZZPR	KI	PR-KINNICKINNIC	ZZPR	WS	YELLOWSTONE LAKE
ZZPR	LK	PR-LAKE KEGONSA	ZZPR	WY	WYALUSING
ZZPR	LR	PR-LACROSSE RIVER TRAIL			

State FINAL SALE INSPECTION

The entire sale area should be inspected using Form 2460-2 (Timber Sale Inspection) by the Department of Natural Resources' representative in charge of the sale after completion of cutting. It is especially important to check all areas along the boundary, to prevent small isolated patches of timber from being left uncut, and to assure that all products have been skidded and scaled. If all of the timber has not been cut, or if all of the provisions of the contract have not been met, contact the contractor to see if the sale will be completed or damages assessed.

Thirty Days Prior to Termination of a Contract - Inspect sales area to see if completed, contract requirements met. Use Form 2460-13, Timber Sale Close-out Checklist.

1. If sale is satisfactorily completed:
  - a. Send letter to contractor saying sale is satisfactorily completed.
  - b. Return bond.
2. If sale area is not satisfactorily completed:
  - a. Send letter to contractor outlining the items which do not meet contract specifications. Include a detailed map when appropriate. Set a date for their reply or set a joint inspection date.
3. If contract extension is requested and extension is allowable, follow procedures outlined in Chapter 70.
4. If contract extension is not requested or termination is mandatory and yet the sale is not completed:
  - a. Cruise uncut and non-utilized timber.
  - b. If cut, scaled, and paid for wood is still decked on the sale, grant a short contract extension for removal of the wood only.
  - c. Notify contractor of termination and invoice for damages, unpaid stumpage and value of uncut timber (if unsalable).  
  
If in the judgment of the sale administrator, the remaining timber is salable, amount due from contractor will include cost of reestablishing a sale on the area and reduced value of uncut timber when resold.
  - d. Upon receipt of payment, refund performance bond.

PERFORMANCE BOND RETENTION FOR REPAIR OF DAMAGES ON STATE LAND

The funds from the performance bond for a particular sale may be used by a property to fund the cost of repairing damage caused by the contractor on the timber sale. Actual physical damages are recoverable under this policy. Associated administrative costs will also be retained from the bond but are not reimbursed to the property.

The procedure for notice of breach and bond retention is as follows:

Notice of Breach

The contractor should be notified in writing of the breach of contract, detailing the facts of the breach, as well as specific damages, if known.

The letter should also outline a time frame for correction of the problem by the contractor if that is an option you want to offer the contractor, as well as notice that failure to correct the problem within the specified time period will result in the retention of all or part of their performance bond.

If damages cannot be calculated at the time of notice of breach, the contractor should be notified that the performance bond will be retained by the Department to apply to damages incurred once the Department determines what the damages are. For example, the sale may have to be resold before damages can be determined.

If it appears that the amount of damages will exceed the bond, the contractor should be notified that they are responsible for the damages exceeding the performance bond, and if not paid the Department will pursue collection of them. The Forest Tax Section will work with the Bureau of Legal Services if collection assistance is needed.

A copy of this letter should be forwarded to the Forest Tax Section and your supervisor.

#### Letters of Credit and Surety Bonds

If the performance bond is a letter of credit or surety bond, the financial institution that issued the document should be notified in writing of the breach, detailing the facts of it and when it occurred, any corrective action offered the contractor, and the potential claim against the bond. Also, notify the bank or surety that a claim may be filed against the letter of credit or surety bond once the Department determines the damages incurred. This will help facilitate collecting against the letter of credit or bond. As long as the breach occurred within the period of its application, e.g. contract period, collection against it can occur following that period.

**\*\*Note** - In cases where the bank or surety might be unclear about this issue, it may be useful to place a telephone call to the institution, clarify the situation with them, and note the conversation in your file.

#### Repairing Damages

Contact the Timber Sale Specialist and/or Financial Specialist for the Forest Tax Section. **The actual repair to the sale area should not be done with DNR equipment or personnel.** Repairs should be accomplished by contracting through an independent third party contractor following Department of Administration purchasing guidelines. If local units of government are used, purchasing guidelines do not have to be followed. Damage repairs are limited to the actual costs associated with contract violations.

After repair work is completed, the bill should be sent to the Forest Tax Section with the close-out transaction. Be sure to itemize administrative versus actual damage costs.

State CLOSE-OUT TRANSACTION

Only **after** the final sale inspection has been completed and all stumpage money has been received and reconciled should the following procedures be used to close out the timber sale.

Upon completion of sale, the state forest superintendent or forester shall submit the Timber Sale Notice and Cutting Report (Form [2460-1](#)), a copy of the Timber Sale Ledger (Form 2460-6), Timber Sale Close-Out Transaction (Form [2460-4](#)), and Compartment Examination Record (Form 2400-26). Route according to procedure listed below. Upon completion, the final Form [2460-1](#) will be returned to the field forester. Form [2460-4](#) directs the Bureau of Finance on handling of a cash performance bond and excess stumpage payment if applicable.

**Performance bond will not be applied towards final stumpage payment unless there has been a breach due to failure to comply with payment provisions of the contract.** The bond will be refunded or transferred to a new sale only after all contract provisions have been met.

The Timber Sale Close-Out Transaction, Form [2460-4](#), is a four-ply form used as the final transaction on a timber sale or to direct the disposition of the bid bond. It directs the transactions necessary to disperse a bid bond, cash performance bond and excess stumpage payment so as to result in a zero cash bond and stumpage payment balance for the sale.

- |                    |  |
|--------------------|--|
| Preparer           | 1. For disposition of the bid bond, routes plies 1, 2 and 3 of Form <a href="#">2460-4</a> to the Forest Tax Section. For other actions, route plies 1, 2, and 3 of Form 2460-4, a copy of <a href="#">2460-1</a> , and a copy of the ledger, to the Forest Tax Section. Files ply 4 in sale file. |
|                    | 2. Send original Form <a href="#">2460-1</a> and updated Form 2400-26 to data entry (if <u>not</u> a bid bond disposition).  |
| Forest Tax Section | 3. Reviews and enters into WISMART if bond refund. Routes plies 1 and 3 to Bureau of Finance.  |
|                    | 4. Files ply 2. Returns validated ply 3 to forester.   |
| Preparer           | 5. Replaces ply 4 with ply 3.  |

TIMBER SALE CLOSE-OUT TRANSACTION (FORM 2460-4) GUIDE

Transaction Number

This will be the final transaction number for the timber sale if it is not for a bid bond disposition.

Action

Check the appropriate box.

Refund Bond

Circle whether it is a performance or bid bond being refunded. Attach a copy of the Letter of Credit if refunding the bid bond.

For blanks that occur in the remainder of this section, use the following codes:

Organization Code (ORGN):

- ZZFR – Forestry
- ZZFW – Fish and Wildlife lands; Facilities and Lands
- ZZPR – Parks
- ERXX – Endangered Resources

## Timber Sale Handbook

Suborganization Code (SubOrg): See page 82-3.

Appropriation Codes (APPR):

100R for organization codes beginning with ZZ

163R for organization codes beginning with ER

### Transfer of Funds

The three types of transfers are:

Transfer of Cash Performance Bond as a Bond to a New Sale

Transfer of Cash Performance Bond to Cover Stumpage on Another Sale

Excess Advanced Stumpage Transferred to Another Sale

Transfer of funds from one sale to another is an alteration of the timber sale contract and must be documented. This may be done by using either Form 2400-5E or a letter from the contractor requesting transfer (see sample letter below).

When a transfer is by letter, the contractor must indicate the property and sale number in the request. A copy of the letter must accompany the Close-Out Transaction Form ([2460-4](#)) to the Forest Tax Section.

If a transfer is by contract amendment, a copy of the signed Form 2400-5E should accompany the Close-Out Transaction Form ([2460-4](#)) to the Forest Tax Section.

### SAMPLE LETTER

December 6, 2000

Department of Natural Resources  
Northern Highland-American Legion State Forest  
4125 CTH M  
Boulder Junction, WI 54512

Dear Sir:

Please transfer our Performance Bond of \$9,795.00 from NHAL Timber Sale No. 582-A

[Compartment 38 Oak] to the account of NHAL Timber Sale No. 579-A [Hawk Lake].

Thank you.

Sincerely,

John T. Logger

EXAMPLE COVER LETTER FOR INCLUSION WITH FORM LETTER ABOVE:

[NOTE: IT MAY BE PRUDENT TO INCLUDE THIS LETTER WITH THE BOND TRANSFER FORM LETTER AND INCLUDE A SELF-ADDRESSED STAMPED ENVELOPE DUE TO DIFFICULTIES IN GETTING THE BOND FORM TRANSFER LETTER RETURNED.]

January 11, 2001

Subject: Permission to Transfer Bond

Dear Sir:

Enclosed please find a "Transfer of Bond" form letter that we need on file in order to transfer any money from one sale to another. Please read carefully and sign. Keep one copy for your records and send the original back to our office here at Trout Lake. Thank you.

Sincerely,  
NORTHERN HIGHLAND-AMERICAN LEGION STATE FOREST

Anne Kriewald, Secretary

Encl



County COUNTY FOREST PAYMENTS/PENALTIES

No severance tax will be collected from counties with a paid up balance on their County Forest account. The County Forest Specialist will maintain balance records for each County Forest.

Normal Timber Sales

Severance share payment on timber sales conducted on regular county forest lands for stumpage will be 20% of the actual sale value or the value determined subsequent to investigation under [s. 28.11\(6\)\(b\)4](#), Wis. Stats. A higher rate may be applicable when so agreed upon by the Department and the county involved.

Cut Products - County Forest Lands

The severance share on cut products used or sold by the county shall be 20% of the Forest Crop Severance Tax Schedule in effect on the date a final report is submitted pursuant to [s. 77.06\(2\)](#), Wis. Stats. Only a final report on the Timber Sale Cutting Report, Form [2460-1](#), need be filed.

Timber Theft from County Forests

The severance share payment will be 20% of the Forest Crop Severance Tax Schedule in effect on the date a final report is submitted pursuant to [s. 77.06\(2\)](#), Wis. Stats. Penalty payments or other charges for damages must not be reported in the Final Report on Form [2460-1](#). The severance share payment does not include 20% of such penalties.

County Special Use Lands

Normal timber sale procedures will be used in conducting timber sales on County Special Use lands. However, no severance share payment will be collected.

Timber sales on "regular" and "special use" lands must be conducted as separate sales and on separate forms even if sold at the same time.

Double Stumpage Penalty

The cutting of merchantable wood products without the filing and approval of a cutting notice (Form [2460-1](#)) renders the county liable to the state in an amount equal to double the stumpage value of the cut products. Upon failure by the county to pay the penalty, the Department may withhold such amount from future state contributions to the county.

The double stumpage value payment is a "penalty", not a severance tax; therefore, it may not be treated as a credit against the county's debt.

The severance tax, over and above the double stumpage penalty payment, is also owed under [s. 28.11\(9\)\(a\)](#), Wis. Stats., if there is a balance due, and will be credited against their balance in the forestry fund account.

## TIMBER SALE RECORDS

### Timber Sale Contract (Form 2400-5 and all amendments)

The original copy is filed at the field station as a permanent timber sale record.

### Timber Sale Notice and Cutting Report (Form [2460-1](#))

The original form is filed at the field station as a permanent timber sale record after data entry processes the form and returns it.

### Timber Sale Inspection (Form 2460-2)

This form should be maintained in the timber sale folder as a record of the progress of the sale and of the inspections conducted.

### Timber Sale Transaction/Remittance (Form [2460-3](#))

Each timber sale transaction is processed using this form. It provides a receipt for the contractor, remittance of funds to Bureau of Finance, a duplicate transaction record to the Forest Tax Section and a record in the timber sale folder of each transaction.

### Timber Sale Close Out Transaction (Form [2460-4](#))

A validated copy of this form is filed in the individual timber sale file as a record indicating final disposition of a cash performance bond and excess stumpage payment.

### Timber Sale Journal (Form 2460-5)

The Timber Sale Journal shall be used to record information regarding products which have been scaled and recorded on Scale Sheet, Form 2400-63. Entries shall be made following each scale. This will be maintained by the DNR employee who is responsible for the sale. This form is filed in a Timber Sale folder for each sale.

### Timber Sale Ledger (Form 2460-6)

After each Timber Sale Transaction/Remittance, Form 2460-3, has been made out, the total amount shall be entered in the ledger. All receipts shall be entered and the balance computed. A copy is maintained by the Forest Tax Section.

### Compartment Reconnaissance Record (Form 2400-26)

This form should be filled out to reflect field conditions following sale establishment and completion of the timber sale. Updated copies are sent to data entry with the "A" notice and the final cutting report (Form 2460-1), and another copy is filed in the compartment file.

### Forest Products Permit (Form [2460-8](#))

To be used for remittance of Forest Products Permits. The General Remittance Sheet (Form 9300-29A) may also be used.

### Timber Sale Map

A copy of the timber sale map is filed as a permanent timber sale record.

### Timber Sale Contractor Record

Keep a file on each contractor in which performance, documentation, worker's compensation, certification, and sales tax certificates are kept.

Certificate of Insurance/Letter of Credit

The original is filed at the field station as a permanent timber sale record.

Timber Sale Close-Out Checklist (Form 2460-13)

To be filled out at the sale closing, with the original kept in the local file.

SAMPLE LEDGER AND TRANSACTIONS

On the following pages are a sample ledger (Form 2460-6), journal (Form 2460-5) and some examples of typical Timber Sale Transaction/Remittance (Form [2460-3](#)) and Timber Sale Close-Out Transactions (Form [2460-4](#)).

Transaction-Remittance

Page 87-2	Ledger
87-3	Journal
87-4	Remittance of cash bid bond – contractor copy
87-5	Remittance of cash bid bond – finance copy
87-6	Refund of bid bond to contractor
87-7	Performance bond – Irrevocable Letter of Credit – forest tax copy
87-8	Transfer of bid bond to performance bond
87-9	Transfer of bid bond to stumpage
87-10	Scale transaction
87-11	Stumpage payment
87-12	Transaction correction
87-13	Stumpage payment and scale transaction
87-14	Final stumpage payment
87-15	Close-out transaction – retain money from Irrevocable Letter of Credit for damages
87-16	Remittance of money for forest products
87-17	Close-out transaction – retain money from cash performance bond
87-18	Multiple sale transaction
87-19	Deferred payment scale transaction
87-20	Sample cover letter for deferred payment billing

Department of Natural Resources

TIMBER SALE LEDGER  
Form 2450-6 Rev. 3-92

Performance Bond Type Letter of Credit Property Hay Creek Wildlife Area Sale No. 166  
\$1810.00 Contractor Coe Spruce Logging

Date	Transaction No.	Remittance No.	Transaction Description	Scale (-)	Payment (+)	Balance
10-4-00	1		Bid Bond \$905.00	\$	\$ 0	\$ 0
10-26-00	2		Performance Bond		0	
10-26-00	3		Transfer Bid Bond to Stumpage		905.00	905.00
11-15-00	4		Scale	785.54		119.46
11-25-00	5		Advance Stumpage Payment		2000.00	2119.46
12-6-00	6		Scale	602.04		1517.42
12-10-00	7		Overcharge Transaction #6		80.08	1597.50
12-20-00	8		Scale	572.69		1024.81
1-5-01	9		Scale	671.18		353.63
1-11-01	10		Stumpage Payment		1000	1353.63
1-16-01	11		Scale	584.03		769.60
1-21-01	12		Scale	647.86		121.74
1-31-01	13		Stumpage Payment & Scale	930.96	1000	190.78
2-1-01	14		Scale	358.03		-167.25
2-3-01	15		Final Payment		167.25	0
2-14-01	16		Close-Out Transaction			
			Bond Refund \$1627.75			
			Bond Retention \$182.25			
			for road damage			

# Timber Sale Handbook

Department of Natural Resources

TIMBER LE JOURNAL  
Form 246 4-83

Property <i>Hay Creek Wildlife Area</i>	Sale No. <i>166</i>
Contractor <i>Joe Spruce Logging</i>	

Date	Scale No.	MX cds	A cds	BY HBF	MH HBF				
1-15-00	65	4.32							
	66				2.67				
	70		4.42						
	71			2.56					
12-6-00	76		20.02						
	77			1.64					
	78	8.72							
12-20-00	79	12.31			2.71				
1-5-01	82				1.03				
	83	25.76	5.12	.87					
1-16-01	84	10.74		.93					
	85		8.69		1.38				
1-21-01	88	18.23			.68				
	89	14.87		.99					
1-31-01	91	17.18							
	92	16.84							
	93	19.21							
	94	15.73							
2-1-01	99	9.90	2.18	.23	1.11				

# Timber Sale Handbook

State of Wisconsin  
Department of Natural Resources

## Timber Sale Transaction / Remittance Form 2460-003 (R 5/01)

Property Name <i>Hay Creek Wildlife Area</i>		
Sale # <i>166</i>	Trans. # <i>1</i>	Date <i>10-4-00</i>

Sales Tax Exempt	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
------------------	---

Contractor <i>Joe Spruce Logging</i>
Address <i>Rt. 1</i>
City, State, Zip Code <i>Butternut WI</i>

<input checked="" type="checkbox"/> Bid Bond	<input type="checkbox"/> Perf. Bond	\$ <i>905.00</i>
<input type="checkbox"/> Bond Transfer	From Sale #	\$
<input type="checkbox"/> ILC	<input type="checkbox"/> CD	<input type="checkbox"/> Assignment of Savings
<input type="checkbox"/> Assurance Bond	<input type="checkbox"/> Certified Check or Money Order	\$
Bank/Bonding Co.		
Address		
City, State, Zip Code		

*Starting Balance of Your Account	\$
*Amount Transferred From Sale #	\$ +
*Stumpage Payment (including advances)	\$ +

Species							
Product							
Scale Sheet #							
#							
#							
#							
Total CDS MBF Pieces							
Conv. Fact/ Adj. Units							
Value/Unit	/	/	/	/	/	/	/
Total Scaled Value	+	+	+	+	+	+	+

Preparer <i>Chris Niehaus</i>
Date Prepared <i>10-4-00</i>

*Total Scaled Value	\$ -
Sales Tax	\$ -
*Ending Balance of Your Account	\$
**Payment Due	\$

CONTRACTOR

# Timber Sale Handbook

State of Wisconsin  
Department of Natural Resources

## Timber Sale Transaction / Remittance Form 2460-003 (R 5/01)

Property Name <i>Hay Creek Wildlife Area</i>			
Sale # <i>166</i>	Trans. # <i>1</i>	Remit. # <i>[redacted]</i>	Date <i>10-4-00</i>
Basin <i>Upper Chippewa</i>			

Bid Bond		Perf. Bond				
Fund	Org	Sub Org	Appr	Actv	Rev Src BS Acct	
212	FR02		985B	ZZZZ	5700	\$ 905.00

Fund	Org	Sub Org	Appr	Actv	Rev Src BS Acct	
212				ZZZZ	8003	\$

Preparer <i>Chris Finkhaus</i>
Date Prepared <i>10-4-00</i>

Remitter <i>Chris Finkhaus</i>
Address <i>Statehouse Cir</i>
City, State, Zip Code <i>Merces WI</i>

\$
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FINANCE



# Timber Sale Handbook

State of Wisconsin  
Department of Natural Resources

## Timber Sale Close Out Transaction Form 2460-004 (R 5/01)

Property Name <i>Underwood Wildlife Area</i>		
Sale No. <i>300</i>	Trans. No. <i>2</i>	Trans. Date <i>9-12-00</i>
Basin <i>Upper Chippewa</i>		
Finance Use Only		

- ☐ No monies retained due to failure to perform.
- ☐ Monies retained or bonding company billed. Documentation on file.
- ☐ Letter of Credit released - copy attached

Comments

Contractor Name <i>Oak Brothers Logging</i>		
Street or Route <i>Rt. 1</i>		
City, State, Zip Code <i>Muskegon</i>		

		ACCOUNTING CODE							BOND	STUMPAGE
<b>ACTION: MARK APPLICABLE ITEMS</b>		Starting Ledger Balance							700. <sup>00</sup>	
		Fund	Org	Sub Org	Appr	Actv	Rev Src BS Acct	Sub Rev		
<input checked="" type="checkbox"/> Refund Bond (Perf. or Bid)		212	FR02		985B	ZZZZ	5700		700. <sup>00</sup>	
<input type="checkbox"/> Transfer Perf. Bond as Bond										
<input type="checkbox"/> Trf. Bid Bond to Perf. Bond	DR	212	FR02		985B	ZZZZ	5700			
	CR	212	FR02		985B	ZZZZ	5700			
<input type="checkbox"/> Trf. Bond as Stumpage (Perf. or Bid)	DR	212	FR02		985B	ZZZZ	5700			
	CR	212				ZZZZ	8003			
<input type="checkbox"/> Retain Bond as Damage (Perf. or Bid)	DR	212	FR02		985B	ZZZZ	5700			
	CR	212	FR02		178R	ZZZZ	9200	21		
<input type="checkbox"/> Refund Excess Stumpage		212				ZZZZ	8003			
<input type="checkbox"/> Trf. Excess Stumpage as Stumpage										
<input type="checkbox"/> Retain Letter of Credit as Damage	CR	212	FR02		178R	ZZZZ	9200	21		
<input type="checkbox"/> Retain Excess Stumpage as Damage	DR	212				ZZZZ	8003			
	CR	212	FR02		178R	ZZZZ	9200	21		
<input type="checkbox"/> Trf. Excess Stumpage as Perf. Bond	DR	212				ZZZZ	8003			
	CR	212	FR02		985B	ZZZZ	5700			
<input type="checkbox"/> If Transfer, to Sale No.:	Ending Ledger Balance									

Signature of Preparer <i>Chris Hehaus</i>	Date Signed <i>9-12-00</i>
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# Timber Sale Handbook

State of Wisconsin  
Department of Natural Resources

## Timber Sale Transaction / Remittance Form 2460-003 (R 5/01)

Property Name <i>Hay Creek Wildlife Area</i>			
Sale # <i>166</i>	Trans. # <i>2</i>	Refit. # 	Date <i>10-26-00</i>

Sales Tax Exempt	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	(Use Form 9300-29A, General Remittance Sheet)
------------------	---	---

Contractor <i>Joe Spruce Logging</i>	
Address <i>Rt. 1</i>	
City, State, Zip Code <i>Butternut WI</i>	

Bid Bond / Perf. Bond					
Fund	Org	Sub Org	Appr	Actv	Rev Src BS Acct
212	FR02		985B	ZZZZ	5700
From Sale #					\$
<input type="checkbox"/> Bond Transfer					\$
<input checked="" type="checkbox"/> ILC <input type="checkbox"/> CD <input type="checkbox"/> Assignment of Savings					\$ <i>1810.00</i>
<input type="checkbox"/> Assurance Bond <input type="checkbox"/> Certified Check or Money Order					\$
Bank/Bonding Co. <i>North Bank</i>					
Address <i>Main St.</i>					
City, State, Zip Code <i>Ashland WI</i>					

Starting Ledger Stumpage Balance					\$
Stumpage Transfer					From Sale #
					\$
Fund	Org	Sub Org	Appr	Actv	Rev Src BS Acct
212				ZZZZ	8003
					\$

Species								
Product								
Scale Sheet #								
#								
#								
#								
Total CDS MBF Pieces								
Conv. Fact/ Adj. Units								
Value/Unit	/	/	/	/	/	/	/	/
Total Scaled Value	+	+	+	+	+	+	+	

Prepared by <i>Chris Reihaus</i>
Date Prepared <i>10-26-00</i>

Remitter <i>Chris Reihaus</i>
Address <i>Statehouse Cir</i>
City, State, Zip Code <i>Merces WI</i>

Ending Ledger Stumpage Balance	\$
DO NOT WRITE IN THIS SPACE	
Payment Due	\$

FOREST TAX

# Timber Sale Handbook

State of Wisconsin  
Department of Natural Resources

## Timber Sale Close Out Transaction Form 2460-004 (R 5/01)

Property Name <i>Underwood Wildlife Area</i>		
Sale No. <i>300</i>	Trans. No. <i>2</i>	Trans. Date <i>10-1-00</i>
Basin <i>Upper Chippewa</i>		
Finance Use Only		

- ☐ No monies retained due to failure to perform.
- ☐ Monies retained or bonding company billed. Documentation on file.
- ☐ Letter of Credit released - copy attached

Comments

Contractor Name <i>Woody Logging</i>
Street or Route <i>Rt. 1</i>
City, State, Zip Code <i>Merces WI</i>

		ACCOUNTING CODE						BOND	STUMPAGE
<b>ACTION: MARK APPLICABLE ITEMS</b>		Starting Ledger Balance						<i>700.00</i>	
		Fund	Org	Sub Org	Appr	Actv	Rev Src BS Acct	Sub Rev	
<input type="checkbox"/> Refund Bond (Perf. or Bid)		212	FR02		985B	ZZZZ	5700		
<input type="checkbox"/> Transfer Perf. Bond as Bond									
<input checked="" type="checkbox"/> Trf. Bid Bond to Perf. Bond	DR	212	FR02		985B	ZZZZ	5700		<i>700.00</i>
	CR	212	FR02		985B	ZZZZ	5700		
<input type="checkbox"/> Trf. Bond as Stumpage (Perf. or Bid)	DR	212	FR02		985B	ZZZZ	5700		
	CR	212				ZZZZ	8003		
<input type="checkbox"/> Retain Bond as Damage (Perf. or Bid)	DR	212	FR02		985B	ZZZZ	5700		
	CR	212	FR02		178R	ZZZZ	9200	21	
<input type="checkbox"/> Refund Excess Stumpage		212				ZZZZ	8003		
<input type="checkbox"/> Trf. Excess Stumpage as Stumpage									
<input type="checkbox"/> Retain Letter of Credit as Damage	CR	212	FR02		178R	ZZZZ	9200	21	
<input type="checkbox"/> Retain Excess Stumpage as Damage	DR	212				ZZZZ	8003		
	CR	212	FR02		178R	ZZZZ	9200	21	
<input type="checkbox"/> Trf. Excess Stumpage as Perf. Bond	DR	212				ZZZZ	8003		
	CR	212	FR02		985B	ZZZZ	5700		
<input type="checkbox"/> If Transfer, to Sale No.:	Ending Ledger Balance								

Signature of Preparer <i>Chris Rehaus</i>	Date Signed <i>10-1-00</i>
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Timber Sale Handbook

State of Wisconsin  
Department of Natural Resources

**Timber Sale Close Out Transaction**  
Form 2460-004 (R 5/01)

Property Name <i>Hay Creek Wildlife Area</i>		
Sale No. <i>166</i>	Trans. No. <i>3</i>	Trans. Date <i>10-26-00</i>
Basin <i>Upper Chippewa</i>		
Finance Use Only		

- ☐ No monies retained due to failure to perform.
- ☐ Monies retained or bonding company billed. Documentation on file.
- ☐ Letter of Credit released - copy attached

Comments

Contractor Name <i>Joe Spruce Logging</i>		
Street or Route <i>Rt. 1</i>		
City, State, Zip Code <i>Butternut WI</i>		

		ACCOUNTING CODE						BOND	STUMPAGE
<b>ACTION: MARK APPLICABLE ITEMS</b>		Starting Ledger Balance						<i>905.00</i>	
		Fund	Org	Sub Org	Appr	Actv	Rev Src BS Acct	Sub Rev	
<input type="checkbox"/> Refund Bond (Perf. or Bid)		212	FR02		985B	ZZZZ	5700		
<input type="checkbox"/> Transfer Perf. Bond as Bond									
<input type="checkbox"/> Trf. Bid Bond to Perf. Bond	DR	212	FR02		985B	ZZZZ	5700		
	CR	212	FR02		985B	ZZZZ	5700		
<input checked="" type="checkbox"/> Trf. Bond as Stumpage (Perf. or Bid)	DR	212	FR02		985B	ZZZZ	5700		<i>905.00</i>
	CR	212	<i>ZZ FW</i>		<i>100 R</i>	ZZZZ	8003		
<input type="checkbox"/> Retain Bond as Damage (Perf. or Bid)	DR	212	FR02		985B	ZZZZ	5700		
	CR	212	FR02		178R	ZZZZ	9200	21	
<input type="checkbox"/> Refund Excess Stumpage		212				ZZZZ	8003		
<input type="checkbox"/> Trf. Excess Stumpage as Stumpage									
<input type="checkbox"/> Retain Letter of Credit as Damage	CR	212	FR02		178R	ZZZZ	9200	21	
<input type="checkbox"/> Retain Excess Stumpage as Damage	DR	212				ZZZZ	8003		
	CR	212	FR02		178R	ZZZZ	9200	21	
<input type="checkbox"/> Trf. Excess Stumpage as Perf. Bond	DR	212				ZZZZ	8003		
	CR	212	FR02		985B	ZZZZ	5700		
<input type="checkbox"/> If Transfer, to Sale No.:	Ending Ledger Balance						<i>0</i>	<i>905.00</i>	

Signature of Preparer <i>Chris Pietrows</i>	Date Signed <i>10-26-00</i>
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# Timber Sale Handbook

State of Wisconsin  
Department of Natural Resources

## Timber Sale Transaction / Remittance Form 2460-003 (R 5/01)

Property Name <i>Hay Creek Wildlife Area</i>			
Sale # <i>166</i>	Trans. # <i>4</i>	Remit. #	Date <i>11-15-00</i>

Sales Tax Exempt	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	(Use Form 9300-29A, General Remittance Sheet)
------------------	---	---

Contractor <i>Joe Spruce Logging</i>
Address <i>Rt. 1</i>
City, State, Zip Code <i>Butternut WI</i>

Bid Bond / Perf. Bond						
Fund 212	Org FR02	Sub Org	Appr 985B	Actv ZZZZ	Rev Src 5700	\$
<input type="checkbox"/> Bond Transfer				From Sale #		\$
<input type="checkbox"/> ILC <input type="checkbox"/> CD <input type="checkbox"/> Assignment of Savings						\$
<input type="checkbox"/> Assurance Bond <input type="checkbox"/> Certified Check or Money Order						\$
Bank/Bonding Co.						
Address						
City, State, Zip Code						

Starting Ledger Stumpage Balance						\$ <i>905.00</i>
Stumpage Transfer					From Sale #	\$
Fund 212	Org	Sub Org	Appr	Actv ZZZZ	Rev Src 8003	\$

Species	<i>Mixed Hdwd</i>	<i>Aspen</i>	<i>Hard Maple</i>	<i>Y. Birch</i>			
Product	<i>pulp</i>	<i>pulp</i>	<i>logs</i>	<i>logs</i>			
Scale Sheet #	<i>65</i>	<i>4.32</i>					
#	<i>66</i>		<i>2.67</i>				
#	<i>70</i>	<i>4.42</i>					
#	<i>71</i>			<i>2.56</i>			
Total CDS MBF Pieces	<i>4.32</i>	<i>4.42</i>	<i>2.67</i>	<i>2.56</i>			
Conv. Fact/ Adj. Units							
Value/Unit	<i>13.50/cd</i>	<i>16.00/cd</i>	<i>150/MBF</i>	<i>100/MBF</i>	<i>/</i>	<i>/</i>	<i>/</i>
Total Scaled Value	<i>58.32 + 70.72 + 400.50 + 256.00 + + +</i>						

Preparer <i>Chris Fehaus</i>
Date Prepared <i>11-15-00</i>

Remitter <i>Chris Fehaus</i>
Address <i>Statehouse Cir</i>
City, State, Zip Code <i>Merces WI</i>

Ending Ledger Stumpage Balance	\$ <i>119.46</i>
DO NOT WRITE IN THIS SPACE	
Payment Due	\$

\$ *785.54*

FOREST TAX

# Timber Sale Handbook

State of Wisconsin  
Department of Natural Resources

## Timber Sale Transaction / Remittance Form 2460-003 (R 5/01)

Property Name <i>Hay Creek Wildlife Area</i>			
Sale # <i>166</i>	Trans. # <i>5</i>	Remit. #	Date <i>11-25-00</i>

Sales Tax Exempt	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
------------------	---

(Use Form 9300-29A,  
General Remittance  
Sheet)

Contractor <i>Joe Spruce Logging</i>	
Address <i>Rt. 1</i>	
City, State, Zip Code <i>Butternut WI</i>	

Bid Bond /Perf. Bond						
Fund	Org	Sub Org	Appr	Actv	Rev Src BS Acct	
212	FR02		985B	ZZZZ	5700	\$
<input type="checkbox"/> Bond Transfer					From Sale #	\$
<input type="checkbox"/> ILC <input type="checkbox"/> CD <input type="checkbox"/> Assignment of Savings					\$	
<input type="checkbox"/> Assurance Bond <input type="checkbox"/> Certified Check or Money Order					\$	
Bank/Bonding Co.						
Address						
City, State, Zip Code						

Starting Ledger Stumpage Balance						\$ <i>119.46</i>
Stumpage Transfer					From Sale #	\$
Fund	Org	Sub Org	Appr	Actv	Rev Src BS Acct	
212	ZZFW		100 R	ZZZZ	8003	\$ <i>2000.00</i>

Species							
Product							
Scale Sheet #							
#							
#							
#							
Total CDS MBF Pieces							
Conv. Fact/ Adj. Units							
Value/Unit	/	/	/	/	/	/	/
Total Scaled Value	+	+	+	+	+	+	+

Preparer <i>Chris Pichaus</i>
Date Prepared <i>12-6-00</i>

\$
----

Remitter <i>Chris Pichaus</i>
Address <i>Statehouse Cir</i>
City, State, Zip Code <i>Meister WI</i>

Ending Ledger Stumpage Balance	\$ <i>2119.46</i>
<b>DO NOT WRITE IN THIS SPACE</b>	
Payment Due	\$

FOREST TAX

# Timber Sale Handbook

State of Wisconsin  
Department of Natural Resources

## Timber Sale Transaction / Remittance Form 2460-003 (R 5/01)

Property Name <i>Hay Creek Wildlife Area</i>			
Sale # <i>166</i>	Trans. # <i>7</i>	Remit. #	Date <i>12-10-00</i>

Sales Tax Exempt	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
------------------	---

(Use Form 9300-29A,  
General Remittance  
Sheet)

Contractor <i>Joe Spruce Logging</i>	
Address <i>Rt. 1</i>	
City, State, Zip Code <i>Butternut, WI</i>	

Bid Bond / Perf. Bond						
Fund 212	Org FR02	Sub Org	Appr 985B	Actv ZZZZ	Rev Src 5700	BS Acct \$
<input type="checkbox"/> Bond Transfer				From Sale #		\$
<input type="checkbox"/> ILC <input type="checkbox"/> CD <input type="checkbox"/> Assignment of Savings						\$
<input type="checkbox"/> Assurance Bond <input type="checkbox"/> Certified Check or Money Order						\$
Bank/Bonding Co.						
Address						
City, State, Zip Code						

Starting Ledger Stumpage Balance						\$ <i>1517.42</i>
Stumpage Transfer						From Sale #
						\$
Fund 212	Org	Sub Org	Appr	Actv ZZZZ	Rev Src 8003	BS Acct \$

Species	<i>Aspen</i>						
Product	<i>pulp</i>						
Scale Sheet #	<i>20.02</i>						
#		<i>Overcharge on Transaction #6</i>					
#		<i>20.02 cds Aspen were billed at \$20.00</i>					
#					<i>20.02 x \$20.00</i>	=	<i>400.40</i>
Total CDS MBF Pieces		<i>20.02 cds Aspen should have been billed at \$16.00</i>					
Conv. Fact/ Adj. Units					<i>20.02 x \$16.00</i>	=	<i>320.32</i>
Value/Unit	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>Overcharge</i>	= <i>80.08</i>
Total Scaled Value		+	+	+	+	+	+

Preparer <i>Chris Niehaus</i>
Date Prepared <i>12-10-00</i>

Remitter <i>Chris Niehaus</i>
Address <i>Statehouse Cir</i>
City, State, Zip Code <i>Mercer WI</i>

Ending Ledger Stumpage Balance	\$ <i>1597.50</i>
<b>DO NOT WRITE IN THIS SPACE</b>	
Payment Due	\$

FOREST TAX

Timber Sale Handbook

State of Wisconsin  
Department of Natural Resources

**Timber Sale Transaction / Remittance**  
Form 2460-003 (R 5/01)

Property Name <i>Hay Creek Wildlife Area</i>			
Sale # <i>166</i>	Trans. # <i>13</i>	Remit. #	Date <i>1-31-01</i>

Sales Tax Exempt	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	(Use Form 9300-29A, General Remittance Sheet)
------------------	---	---

Contractor <i>Joe Spruce Logging</i>	
Address <i>Rt. 1</i>	
City, State, Zip Code <i>Butternut WI</i>	

Bid Bond / Perf. Bond						
Fund	Org	Sub Org	Appr	Actv	Rev Src BS Acct	
212	FR02		985B	ZZZZ	5700	\$
<input type="checkbox"/> Bond Transfer					From Sale #	\$
<input type="checkbox"/> ILC <input type="checkbox"/> CD <input type="checkbox"/> Assignment of Savings						\$
<input type="checkbox"/> Assurance Bond <input type="checkbox"/> Certified Check or Money Order						\$
Bank/Bonding Co.						
Address						
City, State, Zip Code						

Starting Ledger Stumpage Balance						\$ <i>121.74</i>
Stumpage Transfer					From Sale #	\$
Fund	Org	Sub Org	Appr	Actv	Rev Src BS Acct	
212	ZZFW		100R	ZZZZ	8003	\$ <i>1000.00</i>

Species	<i>mixed Hdw</i>						
Product	<i>pulp</i>						
Scale Sheet #	<i>91</i>	<i>17.18</i>					
#	<i>92</i>	<i>16.84</i>					
#	<i>93</i>	<i>19.21</i>					
#	<i>94</i>	<i>15.73</i>					
Total CDS MBF Pieces	<i>68.96</i>						
Conv. Fact/ Adj. Units							
Value/Unit	<i>13.50/cd</i>	<i>/</i>	<i>/</i>	<i>/</i>	<i>/</i>	<i>/</i>	<i>/</i>
Total Scaled Value	<i>930.96</i>	+	+	+	+	+	+

Preparer <i>Chris Niehaus</i>
Date Prepared <i>1-31-01</i>

Remitter <i>Chris Niehaus</i>
Address <i>Statehouse Cir</i>
City, State, Zip Code <i>Marcel WI</i>

Ending Ledger Stumpage Balance	\$ <i>190.78</i>
DO NOT WRITE IN THIS SPACE	
Payment Due	\$

FOREST TAX



# Timber Sale Handbook

State of Wisconsin  
Department of Natural Resources

## Timber Sale Transaction / Remittance Form 2460-003 (R 5/01)

Property Name <i>Hay Creek Wildlife Area</i>			
Sale # <i>166</i>	Trans. # <i>15</i>	Remit. #	Date <i>2-3-01</i>

Sales Tax Exempt	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	(Use Form 9300-29A, General Remittance Sheet)
------------------	---	---

Contractor <i>Joe Spruce Logging</i>
Address <i>Rt. 1</i>
City, State, Zip Code <i>Butternut WI</i>

Bid Bond / Perf. Bond						
Fund	Org	Sub Org	Appr	Actv	Rev Src BS Acct	
212	FR02		985B	ZZZZ	5700	\$
<input type="checkbox"/> Bond Transfer					From Sale #	\$
<input type="checkbox"/> ILC <input type="checkbox"/> CD <input type="checkbox"/> Assignment of Savings						\$
<input type="checkbox"/> Assurance Bond <input type="checkbox"/> Certified Check or Money Order						\$
Bank/Bonding Co.						
Address						
City, State, Zip Code						

Starting Ledger Stumpage Balance						\$ <i>167.25</i>
Stumpage Transfer					From Sale #	\$
Fund	Org	Sub Org	Appr	Actv	Rev Src BS Acct	
212	ZZFW		100R	ZZZZ	8003	\$ <i>167.25</i>

Species							
Product							
Scale Sheet #							
#							
#							
#							
Total CDS MBF Pieces							
Conv. Fact/ Adj. Units							
Value/Unit	/	/	/	/	/	/	/
Total Scaled Value	+	+	+	+	+	+	+

*Final Payment*

Preparer <i>Chris Fehaus</i>
Date Prepared <i>2-3-01</i>

Remitter <i>Chris Fehaus</i>
Address <i>Statehouse Cir</i>
City, State, Zip Code <i>Maen WI</i>

Ending Ledger Stumpage Balance	\$ <i>0</i>
DO NOT WRITE IN THIS SPACE	
Payment Due	\$

FOREST TAX

# Timber Sale Handbook

State of Wisconsin  
Department of Natural Resources

## Timber Sale Close Out Transaction Form 2460-004 (R 5/01)

Property Name <i>Hay Creek Wildlife Area</i>		
Sale No. <i>166</i>	Trans. No. <i>16</i>	Trans. Date <i>2-14-01</i>
Basin <i>Upper Chippewa</i>		
Finance Use Only		

Contractor Name <i>Joe Spruce Logging</i>		
Street or Route <i>Rt. 1</i>		
City, State, Zip Code <i>Butternut WI</i>		

- ☐ No monies retained due to failure to perform.
- ☒ Monies retained or bonding company billed. Documentation on file.
- ☐ Letter of Credit released - copy attached

Comments

*\$182.25 billed against letter of credit due to road damage.  
(Remainder of Letter of Credit)  
Released - Letter Attached*

		ACCOUNTING CODE							BOND	STUMPAGE
<b>ACTION: MARK APPLICABLE ITEMS</b>		Starting Ledger Balance							<i>1810.<sup>00</sup></i>	
		Fund	Org	Sub Org	Appr	Actv	Rev Src BS Acct	Sub Rev		
<input checked="" type="checkbox"/> Refund Bond ( <u>Perf</u> or Bid)		212	FR02		985B	ZZZZ	5700		<i>1627.75</i>	
<input type="checkbox"/> Transfer Perf. Bond as Bond										
<input type="checkbox"/> Trf. Bid Bond to Perf. Bond	DR	212	FR02		985B	ZZZZ	5700			
	CR	212	FR02		985B	ZZZZ	5700			
<input type="checkbox"/> Trf. Bond as Stumpage (Perf. or Bid)	DR	212	FR02		985B	ZZZZ	5700			
	CR	212				ZZZZ	8003			
<input type="checkbox"/> Retain Bond as Damage (Perf. or Bid)	DR	212	FR02		985B	ZZZZ	5700			
	CR	212	FR02		178R	ZZZZ	9200	21		
<input type="checkbox"/> Refund Excess Stumpage		212				ZZZZ	8003			
<input type="checkbox"/> Trf. Excess Stumpage as Stumpage										
<input checked="" type="checkbox"/> Retain Letter of Credit as Damage	CR	212	FR02		178R	ZZZZ	9200	21	<i>182.25</i>	
<input type="checkbox"/> Retain Excess Stumpage as Damage	DR	212				ZZZZ	8003			
	CR	212	FR02		178R	ZZZZ	9200	21		
<input type="checkbox"/> Trf. Excess Stumpage as Perf. Bond	DR	212				ZZZZ	8003			
	CR	212	FR02		985B	ZZZZ	5700			
<input type="checkbox"/> If Transfer, to Sale No.:	Ending Ledger Balance							<i>0</i>		

Signature of Preparer <i>Chris Ribaus</i>	Date Signed <i>2-14-01</i>
--	-------------------------------

Timber Sale Handbook

State of Wisconsin  
Department of Natural Resources

**Timber Sale Transaction / Remittance**  
Form 2460-003 (R 5/01)

Property Name <i>Brule</i>			
Sale #	Trans. #	Remit. #	Date <i>9-15-01</i>

Sales Tax Exempt	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	(Use Form 9300-29A, General Remittance Sheet)
------------------	---	---

Contractor
Address
City, State, Zip Code

Bid Bond /Perf. Bond						
Fund	Org	Sub Org	Appr	Actv	Rev Src BS Acct	
212	FR02		985B	ZZZZ	5700	\$
<input type="checkbox"/> Bond Transfer				From Sale #		\$
<input type="checkbox"/> ILC <input type="checkbox"/> CD <input type="checkbox"/> Assignment of Savings						\$
<input type="checkbox"/> Assurance Bond <input type="checkbox"/> Certified Check or Money Order						\$
Bank/Bonding Co.						
Address						
City, State, Zip Code						

Starting Ledger Stumpage Balance						\$
Stumpage Transfer						From Sale #
						\$
Fund	Org	Sub Org	Appr	Actv	Rev Src BS Acct	
212	ZZFR	BU	100R	ZZZZ	8003	\$ <i>250.00</i>

Species	<i>Mixed Hdwd</i>						
Product	<i>pulp</i>						
Scale Sheet #	<i>50</i>						
#							
#		<i>5 Forest Products Permits #P485-489</i>					
#							
Total CDS MBF Pieces	<i>50</i>						
Conv. Fact/ Adj. Units							
Value/Unit	<i>5.00 / cd</i>	<i>/</i>	<i>/</i>	<i>/</i>	<i>/</i>	<i>/</i>	<i>/</i>
Total Scaled Value	<i>250.00</i>	+	+	+	+	+	+

Preparer <i>Dave Schultz</i>
Date Prepared <i>9-15-01</i>

Remitter <i>Dave Schultz</i>
Address <i>DNR</i>
City, State, Zip Code <i>Brule WI</i>

Ending Ledger Stumpage Balance	\$
<b>DO NOT WRITE IN THIS SPACE</b>	
Payment Due	\$

*\$250.00*

FOREST TAX

# Timber Sale Handbook

State of Wisconsin  
Department of Natural Resources

## Timber Sale Close Out Transaction Form 2460-004 (R 5/01)

Property Name <i>Brule</i>		
Sale No. <i>600</i>	Trans. No. <i>21</i>	Trans. Date <i>11-20-00</i>
Basin <i>Lake Superior</i>		
Finance Use Only		

Contractor Name <i>John Jones</i>
Street or Route <i>Oak Lane</i>
City, State, Zip Code <i>Iron River WI</i>

- ☐ No monies retained due to failure to perform.
- ☒ Monies retained or bonding company billed. Documentation on file.
- ☐ Letter of Credit released - copy attached

Comments

*\$500.00 retained for road damage.*

		ACCOUNTING CODE							BOND	STUMPAGE
<b>ACTION: MARK APPLICABLE ITEMS</b>		Starting Ledger Balance							<i>1000.00</i>	
		Fund	Org	Sub Org	Appr	Actv	Rev Src BS Acct	Sub Rev		
<input checked="" type="checkbox"/> Refund Bond (Perf. or Bid)		212	FR02		985B	ZZZZ	5700		<i>500.00</i>	
<input type="checkbox"/> Transfer Perf. Bond as Bond										
<input type="checkbox"/> Trf. Bid Bond to Perf. Bond	DR	212	FR02		985B	ZZZZ	5700			
	CR	212	FR02		985B	ZZZZ	5700			
<input type="checkbox"/> Trf. Bond as Stumpage (Perf. or Bid)	DR	212	FR02		985B	ZZZZ	5700			
	CR	212				ZZZZ	8003			
<input checked="" type="checkbox"/> Retain Bond as Damage (Perf. or Bid)	DR	212	FR02		985B	ZZZZ	5700		<i>500.00</i>	
	CR	212	FR02		178R	ZZZZ	9200	21		
<input type="checkbox"/> Refund Excess Stumpage		212				ZZZZ	8003			
<input type="checkbox"/> Trf. Excess Stumpage as Stumpage										
<input type="checkbox"/> Retain Letter of Credit as Damage	CR	212	FR02		178R	ZZZZ	9200	21		
<input type="checkbox"/> Retain Excess Stumpage as Damage	DR	212				ZZZZ	8003			
	CR	212	FR02		178R	ZZZZ	9200	21		
<input type="checkbox"/> Trf. Excess Stumpage as Perf. Bond	DR	212				ZZZZ	8003			
	CR	212	FR02		985B	ZZZZ	5700			
<input type="checkbox"/> If Transfer, to Sale No.:	Ending Ledger Balance							<i>0</i>		

Signature of Preparer

*Dave Schultz*

Date Signed

*11-20-00*

# Timber Sale Handbook

State of Wisconsin  
Department of Natural Resources

## Timber Sale Transaction / Remittance Form 2460-003 (R 5/01)

Property Name <i>Brule</i>			
Sale #	Trans. #	Remit. #	Date <i>8-18-00</i>

Sales Tax Exempt	<input type="checkbox"/> Yes <input type="checkbox"/> No	(Use Form 9300-29A, General Remittance Sheet)
------------------	--	---

Contractor
Address
City, State, Zip Code

Bid Bond / <u>Perf. Bond</u>						
Fund	Org	Sub Org	Appr	Actv	Rev Src BS Acct	
212	FR02	<i>BU</i>	985B	<i>ZZZZ</i>	5700	\$ <i>2000.00</i>
<input type="checkbox"/> Bond Transfer				From Sale #		\$
<input type="checkbox"/> ILC <input type="checkbox"/> CD <input type="checkbox"/> Assignment of Savings						\$
<input type="checkbox"/> Assurance Bond <input type="checkbox"/> Certified Check or Money Order						\$
Bank/Bonding Co.						
Address						
City, State, Zip Code						

Starting Ledger Stumpage Balance						\$
Stumpage Transfer				From Sale #		\$
Fund	Org	Sub Org	Appr	Actv	Rev Src BS Acct	
212	<i>ZZFR</i>	<i>BU</i>	<i>100R</i>	<i>ZZZZ</i>	8003	\$ <i>1100.00</i>

Species							
Product	<i>Sale #410 Cash Performance Bond</i>						<i>2000.00</i>
Scale Sheet #							
#	<i>Sale #290 Stumpage Payment</i>						<i>380.00</i>
#	<i>Sale #365 Stumpage Payment</i>						<i>720.00</i>
#							
Total CDS MBF Pieces	<i>(Note: Form 2460-3 should be attached for each timber sale transaction listed above)</i>						
Conv. Fact/ Adj. Units							
Value/Unit	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
Total Scaled Value	+	+	+	+	+	+	+

Preparer <i>Dave Schultz</i>
Date Prepared <i>8-18-00</i>

Remitter <i>Dave Schultz</i>
Address <i>DNR</i>
City, State, Zip Code <i>Brule WI</i>

Ending Ledger Stumpage Balance	\$
DO NOT WRITE IN THIS SPACE	
Payment Due	\$

FOREST TAX

State of Wisconsin  
Department of Natural Resources

**Timber Sale Transaction / Remittance**  
Form 2460-003 (R 5/01)

Property Name <b>HAY CREEK WILDLIFE AREA</b>			
Sale # <b>2621166</b>	Trans. # <b>9</b>	Remit. #	Date <b>1/1/2004</b>

Sales Tax Exempt	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	(Use Form 9300-29A, General Remittance Sheet)
------------------	---	---

Contractor <b>JOE SPRUCE LOGGING</b>
Address <b>RT. 1</b>
City, State, Zip Code <b>BUTTERNUT, WI. 54154</b>

Bid Bond / Perf. Bond						
Fund	Org	Sub Org	Appr	Actv	Rev Src BS Acct	
212	FR02		985B	ZZZZ	5700	\$
From Sale #						
<input type="checkbox"/> Bond Transfer						\$
<input type="checkbox"/> ILC <input type="checkbox"/> CD <input type="checkbox"/> Assignment of Savings						\$
<input type="checkbox"/> Assurance Bond <input type="checkbox"/> Certified Check or Money Order						\$
Bank/Bonding Co.						
Address						
City, State, Zip Code						

Starting Ledger Stumpage Balance						\$ -483.00
Stumpage Transfer						From Sale #
						\$
Fund	Org	Sub Org	Appr	Actv	Rev Src BS Acct	
212	ZZFW		160R	ZZZZ	8003	\$ 700.00

Species	MIXED HARDWOOD	ASPEN					
Product	PULP	PULP					
Scale Sheet #TICKET#							
#243-46	40						
# 250		10					
#							
Total CDS MBF Pieces	40	10					
Conv. Fact/ Adj. Units							
Value/Unit	13.50	16.00	/	/	/	/	/
Total Scaled Value	540.00	160.00	+	+	+	+	+

ESTIMATES ON  
TICKETS #243-246  
and #250 (10 CORD LOADS)

Preparer <b>CHRIS NIEHAUS</b>
Date Prepared <b>1/1/2004</b>

Remitter <b>CHRIS NIEHAUS</b>
Address <b>STATEHOUSE CIRCLE</b>
City, State, Zip Code <b>MERCER, WI. 54547</b>

Ending Ledger Stumpage Balance	\$ -1183.00
DO NOT WRITE IN THIS SPACE	
Payment Due	\$ 700.00

\$ 700.00



**State of Wisconsin \ DEPARTMENT OF NATURAL RESOURCES**

Jim Doyle, Governor  
Scott Hassett, Secretary

101 S. Webster St.  
Box 7921  
Madison, Wisconsin 53707-7921  
Telephone 608-266-2621  
FAX 608-267-3579  
TTY 608-267-6897

January 1, 2004

Joe Spruce Logging  
Rt. 1  
Butternut, WI 54514

Subject: Stumpage due - Sale 2621166 Hay Creek Wildlife Area

Dear Mr. Spruce:

The attached invoice itemizes stumpage due on your Hay Creek WLA sale. Per the deferred payment option on this sale, the stumpage is due 30 days from the date of this billing. Payment of **\$700.00 is due February 1, 2004** to:

State of Wisconsin  
Timber Sales  
P.O. Box 93885  
Milwaukee, WI. 53293-0885

Enclose the attached 2 plies of the timber sale transaction remittance form (white, and goldenrod) with your payment. Please include the sale number on your check. Keep the contractor original for your records.

Contact me with any questions.

Chris Niehaus  
DNR Forester  
715-476-3890



State of Wisconsin \ DEPARTMENT OF NATURAL RESOURCES

Jim Doyle, Governor  
Scott Hassett, Secretary

101 S. Webster St.  
Box 7921  
Madison, Wisconsin 53707-7921  
Telephone 608-266-2621  
FAX 608-267-3579  
TTY Access via relay - 711

Certified Letter

May 17, 2004

Joe Spruce Logging  
Rt. 1  
Butternut, WI 54514

Subject: Overdue Stumpage-Hay Creek Wildlife Area

Dear Mr. Spruce:

This letter is in regards to Timber Sale # 166 on the Hay Creek Wildlife Area that you are under contract to complete. As you are aware, this timber sale is part of the Department of Natural Resource's two-year trial evaluating deferred payment for stumpage on state lands. Under this system and as stipulated in your contract, you are afforded 30 days from the time of billing to submit payment for stumpage due.

On April 1, 2004 you were issued an invoice for stumpage due in the amount of \$700.00. Payment was not received by the due date of May 1, 2004. This is a breach of the timber sale contract, and in accordance with the contract specifications:

- 1) No more cutting, skidding or hauling will be allowed on this timber sale until the billed amount is paid.
- 2) You will be required to pre-pay stumpage for the remainder of this timber sale.
- 3) Once this overdue payment is received, an interest penalty of 1.5% (one-and-a-half percent) for every thirty days late will be calculated.
- 4) The DNR County Forest / Public Lands Specialist will be notified of this breach, which will be placed on file. Should a second breach occur within a two-year period, you will be required to pre-pay on all state timber sales for a two-year duration.

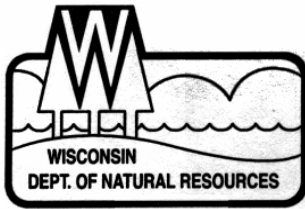
If you have any questions about this action, about the deferred payment system, or any other aspect of the timber sale contract, give me a call. Your prompt attention to this matter will be appreciated. Thank you.

Sincerely,

Chris Niehaus  
Forester, Wisconsin DNR  
(715) 476-3890

cc. County Forest / Public Lands Specialist  
Forest Superintendent or Property Manager  
Forestry Team Leader  
Bureau of Legal Services





State of Wisconsin \ DEPARTMENT OF NATURAL RESOURCES

Jim Doyle, Governor  
Scott Hassett, Secretary

101 S. Webster St.  
Box 7921  
Madison, Wisconsin 53707-7921  
Telephone 608-266-2621  
FAX 608-267-3579  
TTY Access via relay - 711

June 20, 2004

Joe Spruce Logging  
Rt. 1  
Butternut, WI. 54514

Subject: Late Interest Penalty – Timber sale #166-Hay Creek Wildlife Area

Dear Mr. Spruce,

On April 1, 2004 you were issued invoice# 2621166-9 (copy attached) for stumpage due on Sale #166 – Hay Creek Wildlife Area in the amount of \$700.00. Payment was not received by the due date of May 1, 2004. You were notified by certified letter dated May 10, 2004 of the implications of the late payment, including the accrual of late interest penalties at the rate of 1.5% / 30 days for the past due stumpage.

I have since received your \$700.00 stumpage payment. Thank you. Payment was received on June 15, 2004 and late payment interest charges in the amount of \$15.75 are due and payable immediately to myself or directly to:

State of Wisconsin DNR  
Timber Sales  
P.O. Box 93885  
Milwaukee, WI. 53293-0885

Please include the invoice number on your check and a copy of this letter with your payment.

Contact me with any questions.

Chris Niehaus  
DNR Forester  
715-476-3890

CC: Bureau of Finance – FN/1

CHAPTER 90

GATHERING RIGHTS

The gathering of miscellaneous forest products by Chippewa treaty rights participants is regulated by subch. IV, [ch. NR 13](#), Wis. Adm. Code. The manager of a Department property shall respond within 14 days to a request for gathering from a treaty rights participant.

The Department may not deny a request to gather miscellaneous forest products on a Department property unless the gathering is inconsistent with the management plan for the property, or gathering will conflict with the pre-existing rights of a permittee, or other person, who has an approval to conduct an activity on the property, or is inconsistent with conservation, public health or safety.

The permits are to be issued using the following Department forms:

Bark Gathering	- Form 2400-105
Bough Gathering	- Form 2400-106
Firewood Gathering	- Form 2400-107
Lodge Pole Gathering	- Form 2400-108
Sap Gathering	- Form 2400-109
Miscellaneous Gathering	- Form 2400-110

Refer to subch. IV, [ch. NR 13](#) for more information.

CHAPTER 100

TIMBER SALE PRINTOUTS

GENERAL

A computer system of timber sale records was implemented in Fiscal Year '83. Timber sale printouts provide quarterly, fiscal and calendar year summaries of the timber sale activities by property. They may be obtained from any network-connected computer or terminal.

Accuracy and Corrections

Periodic checks of the reports are essential in keeping errors to a minimum. All new transaction (data that has changed since the last report) must be checked for accuracy. Any corrections or changes must be submitted to data entry as soon as possible so future reports are accurate.

Cut-off Dates for Data Entry

Designated "cut-off" dates are established by each regional forestry expert. Timber sales information must be entered in the computer by this date to be included in quarterly and fiscal printouts. This "cut-off date" allows time for reports to be requested, printed, and mailed to the forester in time to complete quarterly reports.

Official Records

The Bureau of Forestry will use computer-generated printouts as the official record of timber sale activities for any given property or period.

### Making Special Requests and Analysis

Coordinate requests with the Regional forester and the bureau data coordinator. Below are the items stored in the computer for each tract. These are retrievable for any special analysis you may want to make.

DISTRICT	PRODUCT
AREA	TOTAL FACTORS
PROPERTY	STUMPAGE RATE
TOWN-RANGE-SECTION (1 ONLY)	APPRAISED VALUE
TRACT NUMBER	ESTIMATED VOLUME
SALE NUMBER	TOTAL APPRAISED VALUE
DIRECT-ADVERTISED	ADVERTISED VALUE
SCALED-TREE MEASUREMENT	TOTAL ADVERTISED VALUE
SALE TYPE	SOLD VALUE
CONTRACTOR NAME/ADDRESS	TOTAL SOLD VALUE
COMPARTMENT NUMBER	PARTIAL REPORTED VOLUME
STAND NUMBER AND PREFIX	PARTIAL REPORTED VALUE
PRIMARY TYPE	FINAL REPORTED VOLUME
SIZE CLASS	FINAL REPORTED VALUE
ACRES PROPOSED	TOTAL REPORTED VALUE
ACRES CUT	PROPOSED ACRES-REGENERATION
HARDWOOD/SOFTWOOD	PROPOSED ACRES-SELECTIVE
DATE OF LAST REAPPRAISAL	ACTUAL ACRES-REGENERATION
CURRENT CONTRACT END DATE	ACTUAL ACRES-SELECTIVE
CONTRACT EXTENSIONS	FORESTER APPROVAL DATES
SPECIES	

Examples of one-time "special" requests you could make:

1. Due to public concerns over clearcutting, the County Forestry Committee wants to know the average size of clearcuts established in a specific township for the last three years in the jack pine timber type.
2. Markets have improved and a local timber industry wants to buy stumpage in your four-county area. They want to know the high, low and weighted average of the advertised price for balsam fir pulpwood, the total volume available, and how many tracts are involved.
3. You are trying to determine by species what percentage of the advertised sales are sold at the minimum advertised price, 10% above the advertised price and 25% above the advertised price.

STANDARD TIMBER SALE PRINTOUTS AVAILABLE

The following programs are available for quarterly, fiscal year, or calendar year reports:

PROGRESS REPORT (S659-25A TO 25C)  
STATUS SUMMARY (S659-26A AND 26B)  
ACCOMPLISHMENTS (S659-28A AND 28B)  
ACREAGE CONTROL (S659-31A)  
PUBLIC FOREST TIMBER DRAIN (S659-32A)  
CONTRACT EXPIRATIONS (S659-33A)  
CONTRACTOR, PROPERTY AND TIMBER SALES (S659-34A)  
ACCOMPLISHMENTS - TOTAL TO DATE (S659-35A)  
COUNTY AND STATE FOREST TIMBER SALES (S659-36A)  
COUNTY AND STATE FOREST - PRODUCT/VOLUME (S659-37A)  
PAID FIREWOOD PERMITS (S659-38A)  
PAID FIREWOOD PERMITS AND MISCELLANEOUS PRODUCTS (S659-39A)  
WISCONSIN COUNTY FOREST ACRES (S659-50A)  
COUNTY FOREST TAX ACREAGE BY TOWNS (S659-51A)  
COUNTY FOREST LAND ACREAGE (S659-52A)  
STATEMENT OF COUNTY FOREST LOAN ACCOUNTS (S659-53A)  
COUNTY FOREST SEVERANCE INVOICING (S659-54A)  
STATE AID FOR COUNTY FOREST AID FUND (S659-55A AND 55B)

PROGRESS REPORT (#S659-25A to 25C)

General

The Progress Report is a cumulative record of timber sale activity on a property for the reporting period. The report provides general information on sales in the timber bank (A-Notice), sold sales (B-Notice and Partial Report), and sales closed during the present reporting period (Finals). Timber sale data on closed/final sales are stored for 18 months and then purged from the file and stored in a historical data bank. They are retrievable for future use.

Report 25A sorts by tract number for A notices and then alphabetical by contractor.

Report 25B sorts numerically by oldest tract number without regard to sale status or contractor name.

Report 25C sorts numerically by sale number without regard to contractor name.

Definitions

1. The reporting period is determined by the user.
2. Status

A status code is shown for all sales in which activity has occurred since the last quarter, or the sale is past due or due in the next quarter.

3. Contractor

The contractor's name is listed alphabetically by last name (Smith, John) or by corporation name (Consolidated Paper) for sold sales.

A contractor master list is contained on the computer system, and each contractor has been assigned a specific identification number. The list should be updated as addresses change. It is important to be consistent in reporting the contractor name. Any variation will require a new contractor identification number be established.

4. Close-No Sale

Indicates an established timber sale was not sold and was removed from the timber bank. It is no longer available for purchase.

5. Tract Number

The tract number is assigned at establishment. Tract numbers are consecutive numbers identified by the calendar year of establishment. Example: 1-94, 2-94, 3-94.

A tract number can be used only once.

Unsold sales (A-Notice) are printed in numeric order with the oldest tract listed first.

6. Sale Number

Sale numbers are assigned by the property in continuous consecutive order when the sale is sold. Sold sales are sorted first by contractor and then by sale number in Report 25A.

7. Dates

The month and year are shown that a sale changed status (A-notice, B-notice, Partial/Final Report). This **date is the month/year the forester signed the form**.

8. Established Acres

The acres of the established sale (A-notice).

9. Volumes

All volumes are estimated until a partial/final report is filed.

10. Total Values

Displays the estimated and actual volumes reported in partial/final report.

11. OR/UR Acres

Displays actual acres harvested as reported on final report.

12. OR/UR %

Displays percentage of actual acres harvested divided by the estimated harvest acres.

STATUS SUMMARY REPORT (#S659-26A and 26B)

General

The Status Summary Report is a compilation of the Progress Report with sales sorted according to their last stage of accomplishment. It is separated into four categories: A-Notice (timber bank), B-Notice (Sales Under Contract), Partial, and Finals. Within each of these categories the data is sorted into the date range and other category.

Report 26A is for a single property.

Report 26B is for combined properties.

Definitions

1. Status

This is defined as the last level of accomplishment approved in the reporting period. For example: If a timber sale has been approved at the A-Notice only, its status is A-Notice. Similarly, if a sale has been closed, its status is a Final.

2. Acres

The total proposed acres are shown until the final report is submitted. When a sale is closed, the total actual acres are indicated.

3. Volumes

All volumes are estimated until a partial/final report is submitted.

Total \$ Values

1. Estimated

The total appraised value of the sale.

2. Contracted

The sold value is indicated.

3. Receipt

This is the actual value received as indicated on a partial or final report.

ACCOMPLISHMENTS REPORT (#S659-28A and B)

General

The Accomplishments Report provides the total number of sales, acres, volumes and values which were established, sold, partial, or closed. It is divided into two sections: last three months accomplishments and total-to-date for the period selected. Report 28A is for a single property, and 28B is for combined properties. Calendar and fiscal year summaries may be run.

Definitions

1. Accomplishment

An accomplishment is defined as the completion of one of the four stages (A-Notice, B-Notice, Partial, Final) in the timber sale procedure.

A timber sale can have one or more accomplishments during a reporting period.

Example 1 - If your sale was established last reporting period, but sold this reporting period, credit would be given only for accomplishing a B-Notice.

Example 2 - If your sale was established, sold, and closed this reporting period, credit would be given for accomplishing an A-Notice, B-Notice, and Final.

2. Acres

The proposed cut acres are shown for A-Notices, B-Notices and Partial. The acres actually cut are indicated for finals.

3. Total Volumes

All volumes are estimated until partial/final report is submitted. The actual reported volume is then shown.

Total \$ Values

1. Estimated

This is the total appraised value of all sales for the reporting period. When you submit a B-Notice in the same reporting period, the estimated value is shown in the contracted value.

2. Contracted

This is the value of all sales under contract.

3. Receipt

This is the actual value received as submitted on partial/final reports.

4. Closed-No Sale

Accomplishments are credited for establishing these sales at the A-Notice stage in the appropriate period; however, credit is not given for closing the sale or for volumes and values.



ACREAGE CONTROL REPORT (#S659-31A)

General

The Acreage Control Report is a cumulative record of the number of sales and acres by timber type which have been established, sold, or closed during the reporting period. The resource need is based on forest reconnaissance and computer generated on a calendar year basis. The annual schedule indicates your negotiated annual work plan.

Definitions

1. Report Period is specified by the user.

2. Timber Types

Timber types are listed in alphabetical order. Only types associated with your property will be shown.

3. Resource Needs

Generated from Forest Recon (management activities scheduled by year). Includes acres scheduled for harvest and intermediate thinning for the calendar year. This data represents intensive forest management.

4. Annual Schedule

This is the adjusted allowable cut by timber type as determined in annual work planning. These goals will be entered annually in July after the annual property meeting by each property manager or liaison forester (counties).

5. Number of Sales

This is the number of sales that are in a given status (A-notice, B-notice etc.) during that reporting period. Sales are only counted in one category.

6. Acreage by Type

The acres of sales by timber type and sale status.

7. Timber Bank

These are A-notice sales by species that were established before the reporting period.

8. Volume Available For Sale

This shows all unsold volume by species as of the end of the reporting period.

TIMBER DRAIN REPORT (#S659-32A)

General

The Timber Drain Report is a summary by species of the total volume harvested and reported for closed sales only (Finals). These figures do not include uncut or unutilized volumes.

Volumes are reported in three categories: hardwoods, softwoods, and property total. Cord equivalents are calculated according to the product conversion factors established in this Handbook.

CONTRACT EXPIRATIONS - TIMBER SALES REPORT (#S659-33A)

General

The Contract Expiration Report shows sales (state-owned lands are required, county forest are optional) which will expire during the current reporting period, or have already expired and no contract extension has been submitted, or will expire within the next 3 month period. The report also shows the timber sale bond expiration dates.

The expiration date is taken from the original contract or contract extension form.

Definitions

1. Contract Sign Date

This is the date the original or extended contract was signed. Sales are listed in order by contractor name.

2. Y

The "Y" indicates the contract or the bond has expired and no extension has been submitted. The sale must be closed or extended immediately.

ACCOMPLISHMENTS - TOTALS REPORT (S659-35A)

General

The Accomplishments - Totals Report shows the gross totals for the user selected date range by timber sale status for each property in the region.

Definitions

1. Annual Schedule Goal

Displays the totals from the Acreage Control Report.

2. Accomplishments Within Date Range

Displays all property total within that selected reporting period.

3. Status Summary

Displays all A-Notice and all contracted sales.

COUNTY AND STATE FOREST TIMBER SALES REPORT (S659-36A)

General

The report displays information on county and state timber sales by fiscal or calendar year.

Definitions

1. No. Sold Sale

All sales sold within the given year.

2. No. Compl. Sale

All sales completed within the given year.

3. Cut Acres

Total acres harvest as reported by final reports.

4. Avg. Sale Size

Total cut acres divided by the number of final reports.

5. Total \$ Value

Total final values reported.

6. Avg. \$/Sale

Total reported value divided by the number of final reports.

7. Avg. \$/Cord Equiv.

Total reported value divided by the total cord equivalents.

8. \$/Cut Acres

Total value divided by the cut acres.

9. Cord Equiv./Cut Acres

The total cord equivalents divided by the cut acres.

10. \$/Property Acres

The total value divided by the property acres.

TIMBER SALES ON COUNTY AND STATE FOREST REPORT (S659-37A)

General

All county forest and state forest timber sales closed between the selected date range, normally this report is generated on a fiscal/calendar year basis. The report display the number of sales and the associated volumes by major species or products and total value.

Definitions

1. All Sawlogs

Displays all volume reported as logs.

2. Volume of Cords

Itemizes the major species and summarizes the rest in "other species". If the volume was reported as fire wood, Christmas trees or other piece products, it is converted to cord equivalents and summed by the product type.

SUMMARY OF PAID FIREWOOD ON ALL STATE LANDS REPORT (#S659-38A)

General

Provides a statewide historical total of all firewood sold on state lands, including dollar amount, cords and number of permits.

PAID FIREWOOD PERMITS AND MISCELLANEOUS FOREST PRODUCTS FOR ALL STATE OWNED LANDS  
REPORT (#S659-39A)

General

Provides a user selected date range summary of firewood and Christmas trees, including the number and amounts of revenue for all state lands listed by property.



WISCONSIN COUNTY FOREST ACRES REPORT (S659-50A)

General

The report is generated on a fiscal year basis by the central office showing the acres of each county forest entered under s. [28.11](#), Wis. Stats. The report lists regular and special use entry categories of county forest lands.

Timber Sale Handbook

S659-50A

STATE OF WISCONSIN  
DEPARTMENT OF NATURAL RESOURCES

Forest Tax Section - Report 11  
Wisconsin County Forest Acres as of JULY 01, 1994

COUNTY	CO. FOREST LANDS	SPECIAL USE LANDS	TOTAL ACRES
ASHLAND	8,022.27	0.00	8,022.27
BARRON	1,000.00	0.00	1,000.00
BROWN	340.00	0.00	340.00
TOTALS	9,362.27	0.00	9,362.27

ROBERT J. MATHER  
WI. DNR BUREAU OF FORESTRY  
COUNTY FOREST SPECIALIST  
April 21, 1994

COUNTY FOREST TAX ACREAGE BY TOWNS REPORT (S659-51A)

General

This report is generated by the central office once each fiscal year and distributed to facilitate the payment of the county forest timber revenues to those local townships that contain county forest lands.

Definitions

1. The report is sorted by county and town.
2. DOA Code

This represent the code assigned by the State Department of Administration to each county and township.

3. Percent

This is the percent of a particular county's lands entered as county forest lands that is within that legal township.

COUNTY FOREST TAX ACREAGE BY TOWNS  
AS OF JULY 01, 1993 (FOR FISCAL YEAR 1994)

COUNTY	DOA CODE	TOWN	TOWN ACREAGE	PERCENT
NORTHERN REGION				
Ashland	02 002	AGENDA	2,960.70	36.91
Ashland	02 012	JACOBS	5,061.57	63.09
Ashland		TOTAL	8,022.27	100.00
Barron	03 206	BARRON	1,000.00	100.00
Barron		TOTAL	1,000.00	100.00

COUNTY FOREST LAND ACREAGE REPORT (S659-52A)

General

This data is maintained by and the report is generated by the central office once at the beginning of the fiscal year. Others may view any of the data, but it may only be updated by the central office. The report provides a detailed listing of all of the lands entered as county forest by county, township and legal description. Corrections or errors in any legal description should be reported to the central office County Forest Specialist.

Definitions

1. Township/Range/Section

This report is sorted alphabetically by county and township name. The report display the legal description for each description entered as county forest.

2. Legal Description

The descriptions are sorted numerically by township, range, section and by the Department assigned code, i.e., D001-NENE, D002-NWNE. Note: Each code has a verbal description associated with it.

3. Additional Description

Other types of exclusions that are associated with the legal description are shown on the line such as Except ROW, N1/2, S1/2. Each of the descriptions has a Department assigned code.

4. Regular Acres

List the exact acres entered as regular entry under the county forest law to 2 decimal places.

5. Special Acres

List the exact acres entered as special use entry under the county forest law to 2 decimal places.

6. Entry Date

Displays the date the lands were entered into the county forest law. All years previous to 1993 were assigned a month and day of Jan 01 during the computerization of the data since only the year was list historically. All future entries will display the exact day the entries were approved by the Department.

STATEMENT OF COUNTY FOREST LOAN ACCOUNTS REPORT (S659-53A)

General

This report displays all county forest state aid loan accounts on a fiscal or calendar year basis. The data is maintained and the report is generated by the central office. Others may view any of the data, but it may only be updated by the central office. The data file contains all of the historical loans and county repayment transactions since the beginning of the county forest program. The data is sorted by county and date of transaction. This data file also contains any outstanding loan repayments that have been invoiced but not received by the state.

Definitions

1. The report separates the data into three categories, variable acreage share loans, project loans and balance owed. The first two categories are further broken down into DNR issued and county repayments.

2. Tot to Date

This is the total amount loaned or repaid since the beginning of that county's participation in the county forest program.

3. The project loan repayment amounts "total to date" are very small because this figure was not required to be tracked until 1993. All of a counties historical repayments were credited against the variable acreage loan amount. All repayment since August 1993 must be split between the Variable Acreage Share and Project Loans. This split is calculated by the computer based on the percentage of that type of loan balance due the state.

4. Balance Owed DNR

This is the outstanding loan amount as of the end of the fiscal or calendar year.

COUNTY FOREST SEVERANCE INVOICING (S659-54A)

General

Report 54A consists of 4 individual parts that are all part of billing (invoicing) a county for severance due to repay their loan. This report is generated monthly by the central office from data entered in the field from the Timber Sale Cutting Notice/Reports (Form [2460-1](#)). Any time a partial or final report is submitted (data entry) for a county forest timber sale since the last billing date, all or part of report 54A will be generated.

Definitions

1. Severance Share Statement

This statement will show the total value of forest product reported from the entered partial/final timber sales during the billing period and the 20% due the state if the county has an outstanding loan balance.

2. Severance Share Invoice

This invoice is generated displaying the actual debt balance owed as of the date of the invoice. The invoice also indicates the total value of forest product covered by this billing and the amount owed the state, if any. The invoice also displays the split of the payment being received between variable acreage share and the project loan.

3. Listing of Timber Sales Covered by this Billing

A sheet is provide that accompanies the invoice that itemizes the sale number, sale type (partial/final), and the \$ amount of each sale associated with this invoice.

4. List of Severance Share Tax Due

This report provide a listing of counties, invoice numbers, amounts and invoice due dates for each month severance billing. This list is utilized by the Forest Tax Section to tract overdue invoices.

Timber Sale Handbook

STATE OF WISCONSIN

DEPARTMENT OF NATURAL RESOURCES

SEVERANCE SHARE

ASSESSMENT OF SEVERANCE SHARE ON WOOD  
PRODUCTS CUT FROM COUNTY FOREST LANDS  
OF COUNTY: ASHLAND

ASHLAND COUNTY HAVING TRANSMITTED TO THE DEPARTMENT OF NATURAL RESOURCES THE  
FOLLOWING REPORTS OF MERCHANTABLE TIMBER AND WOOD PRODUCTS CUT FROM LANDS ENTERED  
UNDER THE COUNTY FOREST LAW IN ACCORDANCE WITH SECTION 28.11 OF THE WISCONSIN STATUTES,  
THE DEPARTMENT OF NATURAL RESOURCES DETERMINES THE SEVERANCE SHARE THEREON TO BE AS  
FOLLOWS:

THE TOTAL SALES VALUE OF THE ATTACHED CUTTING REPORTS OF WOOD PRODUCTS FROM COUNTY FOREST LANDS IS:	\$414,178.60
---	--------------

A SEVERANCE SHARE OF 20 PERCENT OF THE TOTAL STUMPAGE VALUE IS DETERMINED AS PROVIDED BY SECTION 28.11(9)	\$29,481.50
---	-------------

THE ABOVE SEVERANCE SHARE IS DUE AND PAYABLE TO THE STATE DEPARTMENT OF NATURAL  
RESOURCES, MADISON, WISCONSIN BY FEBRUARY 28, 1995.

DATE AT MADISON, WISCONSIN: JANUARY 03, 1995

STATE DEPARTMENT OF NATURAL RESOURCES

BY:

BUREAU OF FORESTRY  
FOREST TAX SECTION

COUNTY CLERK (\$65954A)



Timber Sale Handbook

FORM 9300-27, REV. 6-94

COUNTY FOREST SEVERANCE SHARE INVOICE

DATE: JANUARY 03, 1995

INVOICE NO: FR 111

INQUIRIES: FOREST TAX SECTION  
608-266-3841

ELAINE A. STIBBE  
COUNTY CLERK  
COURTHOUSE 201 2ND ST. W  
ASHLAND WI 54806

BILLING CENTER NO: 9005  
SUB PROGRAM: FORESTRY  
SUB UNIT: FOREST TAX

THE ACTUAL BALANCE OF YOUR FORESTRY ACCOUNT AT THE ABOVE DATE IS \$29,481.50.

THE TOTAL SALES VALUE OF THE ATTACHED CUTTING REPORTS OF WOOD PRODUCTS FROM COUNTY FOREST LAND IS: \$414,178.60

A SEVERANCE SHARE OF 20 PERCENT OF THE TOTAL STUMPAGE VALUE IS DETERMINED AS PROVIDED BY SECTION 28.11(9), WIS. STATS.

SEVERANCE SHARE DUE \$29,481.50

THE ABOVE SEVERANCE SHARE IS DUE AND PAYABLE TO THE STATE DEPARTMENT OF NATURAL RESOURCES, MADISON, WISCONSIN BY FEBRUARY 28, 1995.

MAKE CHECK PAYABLE TO:  
WISCONSIN DEPARTMENT OF NATURAL RESOURCES  
ATTENTION: BUREAU OF FINANCE  
P.O. BOX 7921  
MADISON, WISCONSIN 53707-7921

IMPORTANT: TO INSURE PROPER CREDIT TO YOUR ACCOUNT, RETURN A COPY OF THIS INVOICE WITH YOUR PAYMENT.

-----  
212-ZZFR-DER-ZZZZ-6810.13 (VAR) \$5,856.96  
212-ZZFR-DER-ZZZZ-6810.14 (PRG) \$23,624.54  
-----

COUNTY CLERK (S65954A-1)

Timber Sale Handbook

COUNTY CLERK  
S65954A-4

WIS. DEPARTMENT OF NATURAL RESOURCES  
LIST OF SALES COVERED BY SEVERANCE SHARE ORDER

DATE:01/03/95  
PAGE:1

LISTING OF TIMBER SALES COVERED BY THIS BILLING FOR COUNTY: ASHLAND

INVOICE NO: FR 111

<u>SALE NO</u>	<u>TRACT NO</u>	<u>SALE TYPE</u>	<u>\$ AMOUNT OF SALE</u>
1	09-93	PARTIAL	4,000.00
2	11-93	PARTIAL	20,000.00
5	05-94	FINAL	390,178.60

Timber Sale Handbook

FOREST TAX SECTION  
S65954A

WIS. DEPARTMENT OF NATURAL RESOURCES  
LIST OF SEVERANCE SHARE TAX DUE

DATE: 01/03/95  
PAGE: 1

<u>COUNTY NAME</u>	<u>INVOICE NO</u>	<u>\$ AMOUNT DUE</u>	<u>DUE DATE</u>
ASHLAND	FR 111	29,481.50	02-28-95
BARRON	FR 112	34,581.50	02-28-95
BAYFIELD	FR 113	5,555,555.55	02-28-95

STATE AID FOR COUNTY FOREST AID FUND REPORT (S659-55A and 55B)

General

These reports show the amount of the variable acreage share loan each county is borrowing in that given calendar year. The report is generated and distributed by the central office.

Report 55A is distributed to the public.

Report 55B is a listing of loan amounts that have been inserted into the county forest law loan ledger file and is designed for internal use only.

Definitions

1. Regular Entry Acreage

Each county may borrow a variable acreage loans in the amount of \$0.00 to \$0.50/acre of regular entry category lands in the county forest program. This column displays those acreages as of June 30th of the previous year.

2. Amount per Acre Received

Lists the amount of the loan on a per acre basis.

3. \$ Amount

The amount of the loan that is then applied to the county's account.

Timber Sale Handbook

S659-55A

WIS. DEPARTMENT OF NATURAL RESOURCES  
P.O. BOX 7921  
MADISON, WISCONSIN 53707-7921

REPORT 7

PAYMENT YEAR: 1993

STATE AID FOR COUNTY FOREST AID FUND AS PROVIDED UNDER  
SECTION 28.11(8)(b) OF THE STATUTES

<u>COUNTY NAME</u>	<u>REGULAR ENTRY ACREAGE</u>	<u>AMOUNT PER ACRE RECEIVED</u>	<u>\$ AMOUNT</u>
ASHLAND	80.00	0.000000	0.00
	80.00		0.00

Acreage as of June 30, 1992

Prepared by Robert J. Mather, 04/21/94

17:36 Monday, January 3, 1994

S659-55B

## LIST OF RECORDS INSERTED INTO FR\_CFL\_LOAN-LEDGER

OBS	TRANS-NO	DNR_CNTY	TRANTYPE	DNR_PAY	ENTRY_DT
1	29	2	A	970.6	01-03-1994
2	30	3	A	800.0	01-03-1994

CHAPTER 110TIMBER SALE FILE COUNTY/STATE

A complete and accurate file of your timber sale activities is considered essential for proper follow-up on unforeseen problems. The following list is considered to be minimum acceptable contents of your files.

PROPOSED TIMBER SALES

Proposed sales (A-Notice) are those sales commonly referred to as the "Timber Bank". Complete paperwork for each sale should be filed by tract number, by year, i.e., 1-01 through 64-01, 1-02 through 59-02, etc. Each tract represented in the file should have the following information attached.

- A. Notice and cutting report (Form [2460-1](#)); 2 copies (1 file copy, 1 original routed for approval).
- B. Stand Examination Tally sheets (Form [2400-32](#)).
- C. Timber sale map.

ACTIVE TIMBER SALES

Active timber sales are those in the "B" notice stage. These sales remain in this portion of your file from the signing of the original contract through each subsequent extension until the sale is closed. Each active sale should be filed in its own file folder with the following information on the tab: 1) Contract Number; 2) Contractor's Name; and 3) Compartment Number. You should file these sales numerically by contract number. Each active sale in your file should include the following information:

	<u>State Forest*</u>	<u>County Forest</u>
A. Notice and Cutting Report (Form <a href="#">2460-1</a> )	X	X
B. Stand Examination Tally sheet (Form <a href="#">2400-32</a> )	X	X
C. Timber sale map	X	X
D. Contract and all addendum	X	X
E. Timber Sale Inspection (Form 2460-2)**	X	X
F. All correspondence	X	X
G. Opening of Bids/Timber Sale Award (Form 2400-6)**	X	X
H. Scale Sheets (Form 2400-63)**	X	X
I. Timber Sale Transaction/Remittance (Form <a href="#">2460-3</a> )**	X	X
J. Lock Box Tickets and Mill Scale Slips	X	X
K. Timber Sale Ledger (Form 2460-6)**	X	X
L. Timber Sale Journal (Form 2460-5)**	X	X
M. Timber Sale Close-Out Transaction (Form <a href="#">2460-4</a> )**	X	X

\* State Forest, including all state owned lands (i.e. state forest, fish, wildlife, parks)

\*\* Note: In addition to DNR Forms [2460-1](#) and 2400-1, already used by the counties, the county should retain in their file information equivalent to that contained in the specific DNR form referenced.

## COMPLETED TIMBER SALES

Completed timber sales are those on which the contract has been terminated and no further extensions will be awarded. Completion of a Department audit will reduce the number of items required to be retained in your case file.

Your completed sales should be filed by contract number and year completed. If the sales are not separated by closed year, a control sheet should be maintained indicating the year of closure. The following items should be in your file. (Note: In addition to DNR Forms [2460-1](#) and 2400-1, already used by the counties, the county should retain in their file information equivalent to that contained in the specific DNR form referenced.)

	<u>State Forest</u>		<u>County Forest</u>	
	<u>Unaudited</u>	<u>Audited</u>	<u>Unaudited</u>	<u>Audited</u>
A. Notice and Cutting Report (Form <a href="#">2460-1</a> )	X	O	X	O
B. Contract and all addendum	X	O	X	O
C. Timber Sale Inspection (Form 2460-2)	X		X	
D. Stand Examination Tally sheet (Form <a href="#">2400-32</a> )	X		X	
E. Timber sale map	X	O	X	O
F. Partial and final volume (county record)			X	
G. All correspondence	X	O	X	O
H. Scale Sheets (Form 2400-63)	X		X	
I. Timber Sale Transaction/Remittance (Form <a href="#">2460-3</a> )	X		X	
J. Opening of Bid/Timber Sale Award (Form 2400-6)	X		X	
K. Lock box tickets and mill scale slips*	X		X	
L. Timber Sale Ledger (Form 2460-6)	X		X	
M. Timber Sale Journal (Form 2460-5)	X		X	
N. Timber Sale Close-Out Transaction (Form <a href="#">2460-4</a> )	X		X	

\* These tickets and slips may be stored in a separate location but should be part of an organized system. Scheduled audits of smaller properties such as fish, wildlife, parks have not normally occurred. You should coordinate the audit of timber sales on these properties with the state auditor when he is conducting audits on larger state and/or county properties.

## OWNERSHIP MAPS

Township plat maps will be maintained showing:

1. Current county forest ownership
2. Current state forest ownership
3. Current survey marker locations (see M.C. 8625.2)



**DEPARTMENT OF NATURAL RESOURCES  
Madison, Wisconsin**

**PUBLIC NOTICE**

**Invitation for Bids on the**

**NORTHERN HIGHLAND-AMERICAN LEGION STATE FOREST**

**Fall, 2000**

Sealed bids will be received by the Forest Superintendent, Northern Highland-American Legion State Forest, at the **Boulder Junction Community Building**, Boulder Junction, Wisconsin up to 1:30 PM on Wednesday **November 8, 2000**, for eleven (11) tracts and up to 1:30 PM on Wednesday **November 15, 2000**, for those tracts not sold.

A timber sale prospectus and detailed information including maps of each tract, as well as required bid forms and copies of sample contract forms, can be obtained by contacting the Forest Superintendent at the Trout Lake Forestry Headquarters or by calling (715) 385-2727.

There are eleven (11) tracts of timber for sale on November 8, 2000. These tracts are located in T38N-R6E, Section 4; T38N-R7E, Section 10; T38N-R9E, Sections 8 and 17; T39N-R7E, Sections 17, 20 and 21; T39N-R8E, Sections 13 and 14; T41N-R6E, Sections 9 and 16; T42N-R6E, Sections 14, 15, 22, 23, 24, 27, 35 and 36; T42N-R7E, Sections 19 and 20; T42N-R8E, Section 12; T42N-R6E, Sections 9 and 10; and T42N-R6E, Sections 27, 35 and 36.

These tracts comprise a total of 925 acres and contain the following estimated volumes:

<b>Species</b>	<b>Pulpwood</b>	<b>Sawtimber</b>
White Pine	60 Cords	70 MBF
Red Pine	2150 Cords	335 MBF
Jack Pine	2340 Cords	--
Balsam Fir	245 Cords	--
Spruce	150 Cords	--
Aspen	4080 Cords	--
Oak	--	25 MBF
White Birch	--	--
Mixed Hardwood	3470 Cords	15 MBF
<b>Totals</b>	12,495 Cords	445 MBF

## Timber Sale Handbook

Bids must be submitted on Department "Timber Sale Bid" forms. Timber sale bidders will be given credit on their bid for utilization of trees smaller than normal top diameters.

Contractors desiring to bid on more than one tract must submit separate bids and bid bonds for each tract. Minimum bid bond and performance bond is specified in the prospectus for each tract.

The Department of Natural Resources reserves the right to reject any or all bids. Bids will be opened publicly at the Boulder Junction Community Building at 1:30 PM on the dates specified at the beginning of this notice.

A certificate of insurance showing proof of "Worker's Compensation Law" compliance is required to be in the Department's file prior to the beginning of any work on a contract area. The certificate on file must cover the contract period and all employees working on the sale area.

### **BID BOND POLICY**

The check you submit with your bid is considered a bid bond.

Your check that you submit with your bid will be cashed and submitted to the State Treasury if you are the high bidder. Unsuccessful bidders will have these checks returned and will not be cashed. Even though you desire to use a surety bond, irrevocable letter of credit, etc., as a performance bond you must realize that the check you submit with your bid will be cashed if you are the successful bidder.

We will refund your money when you submit a letter of credit or similar bond assurance but it will take 60-90 days for the refund to get back to you.

Please call us before the bid opening if you have any questions.

State of Wisconsin  
Department of Natural Resources  
For the Secretary

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By: Dennis A. Leith  
NH-AL State Forest Superintendent

DEPARTMENT OF NATURAL RESOURCES

Madison, Wisconsin

**PUBLIC NOTICE**

**NORTHERN HIGHLAND-AMERICAN LEGION  
STATE FOREST**

Invitation for Bids  
Fall, 2000

Sealed bids will be received by the Forest Superintendent, Northern Highland-American Legion State Forest, at the Boulder Junction Community Building, Boulder Junction, Wisconsin, up to 1:30 p.m. on Wednesday, November 8, 2000, for Tracts 7-00 through 16-00 and 919-00.

Sealed bids for those tracts not sold on November 8, 2000, will be received and opened at 1:30 p.m. on November 15, 2000. A list of such unsold tracts will be available from the Forest Superintendent at the Trout Lake Forestry Headquarters, Boulder Junction, Wisconsin, after November 8, 2000.

Please be aware that the following items are of significant importance to successful contract compliance:

1. Be sure to read all of the conditions for each sale carefully. Failure to do so may result in financial penalties.
2. Maintenance of Worker's Compensation Certificate.
3. Maintenance of surety bond and/or letters of credit for four (4) full years.
4. Satisfactory compliance of all requirements and specifications listed in the contract, including:
  - A. The cutting of all trees as specified on the timber sale map, which is part of the contract.
  - B. Prompt and proper treatment of all slash where required. It is the responsibility of the timber contractor to spread out all landing debris (slasher ends, stumps, slash, etc.) over the sale area to within two feet of the ground concurrently with hauling.
  - C. Liability to pay double the mill value payments for unmarked or undesignated timber cut or damaged through negligence or carelessness.
  - D. All cut stringers must be skidded and utilized.
  - E. The payment of advance stumpage prior to hauling.
  - F. All (mill scale) ticket slips/books will be paid for in advance.
  - G. Scaling requests can be made for a minimum of 25 cords of pulpwood and/or 10 MBF of sawlogs.
  - H. All pine products cut between June 1 and September 1 each year must be removed from sale area within 3 weeks from time of cutting.
  - I. Other items as specified in the contract.
5. The check you submit with your bid is considered a bid bond.

Your check that you submit with your bid will be cashed and submitted to the State Treasury if you are the high bidder. Unsuccessful bidders will have these checks returned and will not be cashed. If you desire to replace your check with a surety bond, irrevocable letter of credit, etc., as a performance bond you must realize that the check may take up to 90 days to be refunded.

6. If chipping is to be done, notification will be made prior to cutting to determine pricing. Stumpage will be determined using the (chipped) species volume estimate and converted to a weighted average price per cord.

## Timber Sale Handbook

That price will be used on all subsequent scaling of those species whether utilized as round or chipped wood. **This includes all wood and bark.**

7. The State will convert any mill weight scales to cordwood volume using the State weight conversions by species as listed in the Timber Sale Handbook 2461 for billing purposes. **Please request the State conversions if you have any question.**
8. **New this bid notice:** We will require a minimum bid per species on every sale. Each sale has listed minimum species prices. For a bid to be considered, each and every species and product must meet or exceed the minimum advertised price per unit.

The above-listed items will continuously be scrutinized and evaluated for compliance throughout the time of the contract. Failure to comply with the above-listed or other contract conditions may result in contract closure and may jeopardize your opportunity to bid on future timber sales.

Any questions regarding timber sales should be directed to the foresters at either the Trout Lake Forestry Headquarters (715) 385-2727 or the Woodruff DNR Annex (715) 358-9242.

Timber Sale Handbook

NH-ALSF TRACT NO. 14-98  
CHAMPION WHITE PINE SALE

Town 40 North, Range 08 East, Vilas County

Section 1 -- SESE

Section 11 -- N<sup>1</sup>/<sub>2</sub>SE<sup>1</sup>/<sub>4</sub>, SWNE, SENW

Section 12 -- NWSW

10% of the total sale bid value will be both bid and performance bond.

10% of the total sale bid value will be required for advanced stumpage guarantee.

The cutting area is approximately 69 acres.

The contract period is 1<sup>1</sup>/<sub>2</sub> years.

All trees that will yield one or more 100-inch sticks to the minimum top diameter chosen by the bidder will be cut and utilized.

---

ESTIMATED VOLUME (CORDS)

<u>SPECIES</u>	Minimum Top Diameter:				<u>ADVERTISED PRICE</u> <u>PER UNIT</u>
	<u>4"</u>	<u>3"</u>	<u>2"</u>	<u>Whole Tree</u>	
Aspen	665	680	685	840	\$ 23.80
Mixed Hardwood <sup>1</sup>	665	675	680	845	21.00
Balsam Fir	40	42	43	58	7.50
Red Pine <sup>2</sup>	435	440	445	545	26.30

ESTIMATED VOLUME (MBF)

Red Pine	34	84.00
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<sup>1</sup>Approximately 70% White Birch and 30% Red Maple

<sup>2</sup>Approximately 90% Red Pine and 10% Spruce

Special Conditions

1. Tops felled across blue paint lines must be removed concurrently with cutting.
2. All pine products cut between June 1 and September 1 each year must be removed from the sale area within three weeks from time of cutting. Pine products cut during the remainder of the year must be removed prior to June 1 of each year.
3. Landing and road locations must be approved prior to construction.
4. New access off of Found Lake Road will not be allowed.
5. Tops felled into the kegs must be removed concurrently with cutting.
6. Access across private property is the responsibility of the contractor.
7. Do not cut any trees marked with blue paint.

Timber Sale Handbook

Department of Natural Resources														<b>TIMBER SALE NOTICE AND CUTTING REPORT</b>										Data Entry		A	B	P	F
														Form 2460-001 Revision 04-05															
Region	N	O	GMU	H	F	Property	NH-AL State Forest				Code	6	4	7	6	County		Vilas											
Town	Range		Section		Description			Town	Range		Section		Description			Tract Number		14-98											
40 N	8 E		1		SESE											Sale Number													
40 N	8 E		11		N1/2SE1/4, SWNE, SENW											[ ] Direct		[ ] Advert.											
40 N	8 E		12		NWSW											[ ] Scaled		[ ] LumpSum											
Check Type of Sale: [X] Regular      [ ] Fuelwood [ ] Salvage      [ ] Trespass [ ] Cut Products      [ ] Other							Sold To:							[ ] County Special Use Lands															
														____Number of Permits Issued															
1. Compartment Number				12		12		17		17																			
2. Stand Number				9		P10		3		P9																			
3 Primary		Type		A		PR		A		PR																			
		Size/Den.		0511 <sup>4</sup>		0509 <sup>5</sup>		0511 <sup>4</sup>		0509 <sup>5</sup>																			
4. Secondary		Type		BW				BW		FS																			
		Size/Den.		0511 <sup>2</sup>				0511 <sup>2</sup>		0509 <sup>1</sup>																			
5. Acres proposed by Stand				3		6		42		18																			
6. Acres Cut by Stand																													
7. Scheduled Cut Year				2001		1997		2001		1997																			
8. Stand Age				80		37		80		48																			
9. Site Index				68		50		68		45																			
9a. Habitat Classification				PMV		AQV		PMV		AQV																			
10. Management Objective				A		H		A		H																			
10a. Harvest Type				5		7		5		7																			
11. Presale Stocking				126		223		126		211																			
12. Residual Stocking				19		110		19		105																			
13. Total Proposed Cut Acreage				# of Even aged patches	2	Even Aged Harvest Acres	45	Uneven Aged Harvest and Thin Acres	24	Total Acres	69																		
14. Total Actual Cut Acreage				# of Even aged patches		Even Aged Harvest Acres		Uneven Aged Harvest and Thin Acres		Total Acres		Sale Status																	
County Forest Only			Administrator Signature					Date		Cutting Report		Administrator Signature					Date												
Notice		Part A								Partial																			
		Part B								Final																			
Approvals		Notice A			Notice B			Partial Report			Final Report																		
		Initials	Date		Initials	Date		Initials	Date		Initials	Date																	
Property Manager or Liaison Forester																													
Sub-Team Leader or GMU Supervisor																													
Preparer's Signature										Date Signed																			
Contract Ending Date										Bond Expiration Date																			

# Timber Sale Handbook

Region	N	O	GMU	H	F	Property	NH-AL State Forest		Code	6	4	7	6	County	Vilas
														Tract Number	14-98
														Sale Number	
16. Species Code						A	MX <sup>1</sup>	F	PR <sup>2</sup>	PR					
17. Product Code						20	20	20	20	10					
18. Fell and Buck						.28	.28	.2	.28	.10					
19. Skidding						.2	.2	.18	.2	.14					
20. Roads						.05	.05	.05	.05	.03					
21. Hauling						.28	.28	.28	.28	.18					
22. Market						.14	.14	.1	.14	.08					
23. Quality						.13	.10	.13	.10	.40					
24. Total Appraisal Factors						1.08	1.05	0.94	1.05	0.93					
25. Base Stumpage Rate						22.00	20.00	8.00	25.00	90.00					
26. Appraised Value/Unit						23.76	21.00	7.52	26.25	83.70					
27. MBF										34	Totals				
28. Cords						665	665	40	435		34				
29. Pieces											1805				
30. Total Appraised Value						15,800.40	13,965.00	300.80	11,418.75	2,845.80	\$44,330.75				
31. Advertised Value/Unit Reduced <u>0</u> %						23.80	21.00	7.50	26.30	84.00					
32. Total Advertised Value						15,827.00	13,965.00	300.00	11,440.50	2,856.00	\$44,388.50				
33. Sold Value/Unit				A											
				B											
				C											
34. Total Sold Value															
35. Partial Reported Volume															
36. Partial Reported Value															
37. Final Report Volume				A											
				B											
				C											
38. Final Report Value				A											
				B											
				C											
39. Total Report Value															
40. Total Sale Volume															

Qualifying Comments:

<sup>1</sup>Approximately 70% White Birch and 30% Red Maple

<sup>2</sup>Approximately 90% Red Pine and 10% Spruce

# Timber Sale Handbook

Department of Natural Resources

## TIMBER SALE NOTICE NARRATIVE

Form 2460-001

Revision 04-05

Region	N	O	GMU	H	F	Property	NH-AL State Forest	Code	6	4	7	6	County	Vilas
15. NARRATIVE:													Tract Number	14-98
													Sale Number	
<p>a. General Sale Description (including management goals and objectives):  This timber sale is 69 acres in size and is located near the town of Sayner in Vilas county.</p> <p>The proposed sale is comprised of mainly Sayner-Rubicon complex soils. These excessively drained soils have rapid permeability and low water capacity. The principal habitat type on this sale is AQV (Acer-Quercus/Vaccinium) with some scattered PMV (Pinus/Maianthemum-Vaccinium).</p> <p>The sale area contains a mature stand of aspen and white birch as well as a mixed planting of red pine and white spruce that was previously private property. The aspen stand contains a scattering of red and white pine and well as some red oak. The primary objectives of the sale are to regenerate the aspen and birch and increase the growth and development of the red pine and spruce. A small patch of red pine plantation in an adjacent compartment was also included in the sale as a matter of opportunity. This patch will also be thinned to promote rapid growth.</p>														
<p>b. Ecological Considerations:  This tract lies in close proximity to an area of mostly private ownership. Therefore, the goals in this sale of perpetuating early-successional species on a limited spatial scale complement the surrounding landscape. This is done by providing some edge habitat in an otherwise generally mature ecosystem. Due to the small size of the sale however, the impact on structural diversity and fragmentation will be minimal. The thinning of the pine types will hasten their development toward the qualities of old-growth habitat. This area is not located within any endangered resource deferred or consultation zone.</p>														
<p>c. Water Quality Considerations:  There is little potential for water quality concerns on this sale due to its location on the landscape with regards to streams and water bodies, its component of droughty soils, and the degree of slope over the sale area. Even so, all sale design and restriction criteria fall within the parameters of the BMP's for water quality handbook.</p>														
<p>d. Aesthetic Considerations:  Aesthetic concerns lie mainly along the area of the sale near Found Lake Road. To help minimize visual impacts resulting from the sale, a no cut buffer strip will be maintained along the length of this road. Large red and white pines will be left scattered throughout the sale and will also mitigate aesthetic impacts.</p>														
<p>e. Wildlife Considerations:  Wildlife will benefit through the retention of the red oak located on the sale. The large red and white pine may serve as nesting sites for avian predators. The opening of the forest canopy through thinning will promote the development of shrubs and forbs in those stands, which in turn will benefit many game and non-game wildlife species. A patch of mature aspen and birch was maintained next to a natural wildlife opening to enhance the attractiveness of that habitat for various species.</p>														
<p>f. Recreation Consideration:  Hunters are the primary recreationists in this area. There will be a short term impact with hunting as opportunities for deer and grouse will actually increase as the understory develops.</p>														
<p>g. Resources of Special Concern Considerations (archeological/historical review required on Department lands):  There are no known resources of special concern in or around the sale area.</p>														



**WISCONSIN**  
**DEPARTMENT OF NATURAL RESOURCES**  
**TIMBER SALE**  
**TRACT NO. 14-98**  
**CHAMPION WHITE PINE SALE**  
**T40N R8E SECTIONS 1, 11 & 12**

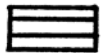
HARVEST AREA – 69 ACRES



**Red Pine Single Row Thin Area (1 Acre):** Cut every other row of Red Pine. Cut all merchantable Aspen, Maple and White Birch. Leave outside rows of the plantation uncut.



**Red Pine Double Row Thin Area (10 Acres):** Cut every other two rows of Red Pine. Cut all merchantable Aspen, Maple, Balsam Fir and White Birch.



**Red Pine / Spruce Marked Area (13 Acres):** Cut all Red Pine and Spruce marked with orange paint. Cut all merchantable Aspen, Maple, Balsam Fir and White Birch.

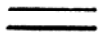


**Aspen / White Birch Area (45 Acres):** Cut all merchantable Aspen, Maple, Balsam Fir and White Birch. Do NOT cut any Oak. Cut all 1 - 5 inch Hardwoods except Oak.

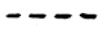
**LEGEND**



COUNTY HIGHWAY



TOWN ROAD



WOODS ROAD



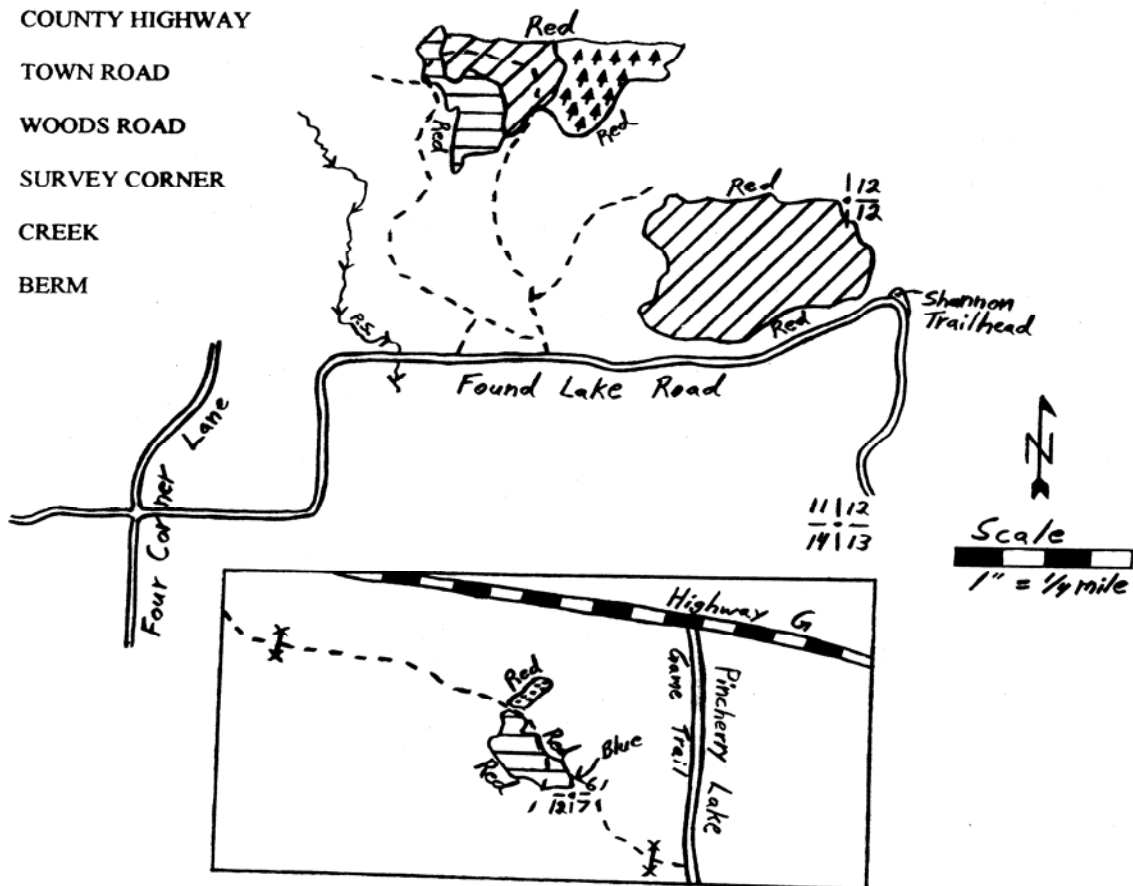
SURVEY CORNER



CREEK



BERM



Timber Sale Handbook

**TABLE III** - Long logs, volume according to taper, maximum.  
Scaling length 20 feet  
[Scribner Decimal C rule - board feet in tens]

Top diam (in.)	22-foot logs (1 10 and 1 12 foot segments)								24-foot logs (2 12 foot segments)							
	Taper in inches (difference between diameters of 2 ends)															
	1-2	3-4	5-6	7-8	9-10	11-12	13-14	15-16	1-2	3-4	5-6	7-8	9-10	11-12	13-14	15-16
6	3	3	4	4	5	7	8	10	3	3	4	4	5	7	8	10
7	3	4	4	5	7	8	10	12	4	5	5	6	8	9	11	13
8	5	5	6	8	9	11	13	14	5	5	6	8	9	11	13	14
9	6	7	9	10	12	14	15	17	6	7	9	10	12	14	15	17
10	7	9	10	12	14	15	17	19	7	9	10	12	14	15	17	19
11	10	11	13	15	16	18	20	22	10	11	13	15	16	18	20	22
12	12	14	16	17	19	21	23	26	13	15	17	18	20	22	24	27
13	15	17	18	20	22	24	27	29	16	18	19	21	23	25	28	30
14	18	19	21	23	25	28	30	32	20	21	23	25	27	30	32	34
15	21	23	25	27	30	32	34	37	23	25	27	29	32	34	36	39
16	24	26	28	31	33	35	38	40	26	28	30	33	35	37	40	42
17	28	30	33	35	37	40	42	46	30	32	35	37	39	42	44	48
18	31	34	36	38	41	43	47	50	34	37	39	41	44	46	50	53
19	36	38	40	43	45	49	52	56	39	41	43	46	48	52	55	59
20	40	42	45	47	51	54	58	61	44	46	49	51	55	58	62	65
21	44	47	49	53	56	60	63	65	48	51	53	57	60	64	67	69
22	49	51	55	58	62	65	67	70	53	55	59	62	66	69	71	74
23	53	57	60	64	67	69	72	76	58	62	65	69	72	74	77	81
24	59	62	66	69	71	74	78	80	64	67	71	74	76	79	83	85
25	66	70	73	75	78	82	84	88	71	75	78	80	83	87	89	93
26	72	75	77	80	84	86	90	91	78	81	83	86	90	92	96	97
27	78	80	83	87	89	93	94	100	85	87	90	94	96	100	101	107
28	82	85	89	91	95	96	102	105	90	93	97	99	103	104	110	113
29	87	91	93	97	98	104	107	115	95	99	101	105	106	112	115	123
30	94	96	100	101	107	110	118	121	102	104	108	109	115	118	126	129
31	99	103	104	110	113	121	124	128	108	112	113	119	122	130	133	137
32	105	106	112	115	123	126	130	136	114	115	121	124	132	135	139	145
33	109	115	118	126	129	133	139	144	119	125	128	136	139	143	149	154
34	116	119	127	130	134	140	145	151	126	129	137	140	144	150	155	161
35	124	132	135	139	145	150	156	160	135	143	146	150	156	161	167	171
36	135	138	142	148	153	159	163	169	146	149	153	159	164	170	174	180
37	144	148	154	159	165	169	175	178	157	161	167	172	178	182	188	191
38	151	157	162	168	172	178	181	186	164	170	175	181	185	191	194	199
39	160	165	171	175	181	184	189	194	174	179	185	189	195	198	203	208
40	170	176	180	186	189	194	199	205	185	191	195	201	204	209	214	220
41	180	184	190	193	198	203	209	214	196	200	206	209	214	219	225	230
42	189	195	198	203	208	214	219	224	206	212	215	221	225	231	236	241
43	198	201	206	211	217	222	227	233	216	219	224	229	235	240	245	251
44	207	212	217	223	228	233	239	245	225	230	235	241	246	251	257	263
45	214	219	225	230	235	241	247	253	233	238	244	249	254	260	266	272
46	223	229	234	239	245	251	257	263	243	249	254	259	265	271	277	283
47	234	239	244	250	256	262	268	274	254	259	264	270	276	282	288	294
48	243	248	254	260	266	272	278	284	265	270	276	282	288	294	300	306
49	252	258	264	270	276	282	288	295	275	281	287	293	299	305	311	318
50	263	269	275	281	287	293	300	306	286	292	298	304	310	316	323	329

Timber Sale Handbook

**TABLE III - Long logs, volume according to taper, maximum.**  
Scaling length 20 feet - Continued  
[Scribner Decimal C rule - board feet in tens]

Top diam (in.)	26-foot logs (1 12 and 1 14 foot segments)								28-foot logs (2 14 foot segments)							
	Taper in inches (difference between diameters of 2 ends)															
	1-2	3-4	5-6	7-8	9-10	11-12	13-14	15-16	1-2	3-4	5-6	7-8	9-10	11-12	13-14	15-16
6	3	3	4	5	6	8	9	11	3	3	4	5	6	8	9	11
7	4	5	6	7	9	10	12	14	4	5	6	7	9	10	12	14
8	5	6	7	9	10	12	14	16	5	6	7	9	10	12	14	16
9	7	8	10	11	13	15	17	19	7	8	10	11	13	15	17	19
10	8	10	11	13	15	17	19	22	9	11	12	14	16	18	20	23
11	11	12	14	16	18	20	23	25	12	13	15	17	19	21	24	26
12	14	16	18	20	22	25	27	30	15	17	19	21	23	26	28	31
13	17	19	21	23	26	28	31	34	18	20	22	24	27	29	32	35
14	21	23	25	28	30	33	34	38	22	24	26	29	31	34	37	39
15	25	27	30	32	35	38	40	44	26	28	31	33	36	39	41	45
16	28	31	33	36	39	41	45	47	30	33	35	38	41	43	47	49
17	33	35	38	41	43	47	49	54	36	37	40	43	45	49	51	58
18	37	40	43	45	49	51	56	60	40	43	46	48	52	54	59	63
19	42	45	47	51	53	58	82	66	45	48	50	54	56	61	65	69
20	48	50	54	56	61	65	69	72	51	53	57	69	64	68	72	75
21	52	56	58	63	67	71	74	76	66	60	62	87	71	75	78	80
22	58	60	65	69	73	76	78	82	62	84	69	73	77	80	82	86
23	83	68	72	76	79	81	85	90	68	73	77	81	84	86	90	95
24	70	74	78	81	83	87	92	84	75	79	83	86	88	92	97	99
25	78	82	85	87	91	96	98	103	84	88	91	93	97	102	104	109
26	85	88	90	94	89	101	108	107	92	95	97	101	106	108	113	114
27	92	94	98	103	105	110	111	118	99	101	105	110	112	117	118	125
28	97	101	106	108	113	114	121	125	104	108	113	115	120	121	128	132
29	103	108	110	115	116	123	127	136	110	115	117	122	123	130	134	143
30	111	113	118	119	126	130	139	142	119	121	126	127	134	138	147	150
31	117	122	123	130	134	143	146	151	126	131	132	139	143	152	155	180
32	124	125	132	136	145	148	153	160	133	134	141	145	154	157	162	169
33	129	136	140	149	152	157	164	170	139	146	150	159	162	167	174	180
34	137	141	150	153	158	165	171	177	147	151	160	163	168	175	181	187
35	147	156	159	164	171	177	183	188	158	167	170	175	182	188	194	189
36	159	162	167	174	180	186	191	198	171	174	179	186	192	198	203	210
37	170	175	182	188	194	199	206	210	183	188	195	201	207	212	219	223
38	178	185	191	197	202	209	213	219	191	198	204	210	215	222	226	232
39	189	195	201	206	213	217	223	229	203	209	215	220	227	231	237	243
40	201	207	212	219	223	229	235	241	216	222	227	234	238	244	250	256
41	212	217	224	228	234	240	246	252	228	233	240	244	250	256	262	268
42	223	230	234	240	246	252	258	265	239	246	250	256	262	268	274	281
43	234	238	244	250	256	262	269	275	251	255	261	267	273	279	286	292
44	244	250	256	262	268	275	281	288	262	268	274	280	286	293	299	306
45	253	259	265	271	278	284	291	298	272	278	284	290	297	303	310	317
46	264	270	276	283	289	296	303	310	284	290	296	303	309	316	323	330
47	275	281	288	294	301	308	315	322	296	302	309	315	322	329	336	343
48	287	294	300	307	314	321	328	336	308	315	321	328	335	342	349	357
49	299	305	312	319	326	333	341	348	321	327	334	341	348	355	363	370
50	310	317	324	331	338	346	353	361	334	341	348	355	362	370	377	385

Timber Sale Handbook

**TABLE III - Long logs, volume according to taper, maximum.**

Scaling length 20 feet - Continued  
[Scribner Decimal C rule - board feet in tens]

Top diam (in.)	30-foot logs (1 14 and 1 16 foot segments)								32-foot logs (2 16 foot segments)							
	Taper in inches (difference between diameters of 2 ends)															
	1-2	3-4	5-6	7-8	9-10	11-12	13-14	15-16	1-2	3-4	5-6	7-8	9-10	11-12	13-14	15-16
6	4	4	5	7	8	9	11	12	5	5	6	8	9	10	12	13
7	5	8	8	9	10	12	13	16	6	7	9	10	11	13	14	17
8	6	8	9	10	12	13	16	18	7	9	10	11	13	14	17	19
9	9	10	11	13	14	17	19	21	10	11	12	14	15	18	20	22
10	11	12	14	15	18	20	22	25	13	14	16	17	20	22	24	27
11	13	15	16	19	21	23	26	29	15	17	18	21	23	25	28	31
12	17	18	21	23	25	28	31	35	18	19	22	24	26	29	32	36
13	19	22	24	26	29	32	36	38	21	24	26	28	31	34	38	40
14	24	26	28	31	34	38	40	43	25	27	29	32	35	39	41	44
15	28	30	33	36	40	42	45	50	30	32	35	38	42	44	47	52
16	32	35	38	42	44	47	52	54	34	37	40	44	46	49	54	56
17	37	40	44	46	49	54	56	62	39	42	46	48	51	56	58	64
18	43	47	49	52	57	59	65	69	45	49	51	54	59	61	67	71
19	49	51	54	59	61	67	71	76	52	54	57	62	64	70	74	79
20	54	57	62	64	70	74	79	82	58	61	66	68	74	78	83	86
21	60	65	67	73	77	82	85	88	63	68	70	78	80	85	88	91
22	67	69	75	79	84	87	90	95	71	73	79	83	88	91	94	99
23	73	79	83	88	91	94	99	104	78	84	88	93	96	99	104	109
24	81	85	90	93	96	101	106	109	86	90	95	98	101	106	111	114
25	90	95	98	101	106	111	114	118	96	101	104	107	112	117	120	124
28	99	102	105	110	115	118	122	124	105	108	111	116	121	124	128	130
27	106	109	114	119	122	128	128	136	113	116	121	126	129	133	135	143
28	112	117	122	125	129	131	139	143	119	124	129	132	138	138	148	160
29	119	124	127	131	133	141	145	156	127	132	135	139	141	149	153	164
30	128	131	135	137	145	149	160	164	137	140	144	146	154	158	169	173
31	136	140	142	150	154	165	169	174	145	149	151	159	163	174	178	183
32	142	144	152	156	167	171	176	184	152	154	162	166	177	181	186	194
33	149	157	161	172	176	181	189	198	158	166	170	181	185	190	198	205
34	158	162	173	177	182	190	597	204	168	172	183	187	192	200	207	214
35	169	180	184	189	197	204	211	217	180	191	195	200	208	215	222	228
36	184	188	193	201	208	215	221	229	195	199	204	212	219	226	232	240
37	197	202	210	217	224	230	238	242	210	215	223	230	237	243	251	255
38	205	213	220	227	233	241	245	252	219	227	234	241	247	255	259	266
39	218	225	232	238	248	250	257	264	232	239	246	252	260	264	271	278
40	232	239	245	253	257	264	271	278	247	254	260	268	272	279	286	293
41	245	251	259	263	270	277	284	291	261	267	275	279	286	293	300	307
42	257	265	269	276	283	290	297	304	274	282	286	293	300	307	314	321
43	270	274	281	288	295	302	309	317	288	292	299	306	313	320	327	335
44	281	288	295	302	309	316	324	331	300	307	314	321	328	335	343	350
45	292	299	306	313	320	328	335	343	311	318	325	332	339	347	354	362
46	306	312	319	326	334	341	349	357	325	332	339	346	354	361	369	377
47	318	325	332	340	347	355	363	372	339	346	353	361	368	376	384	393
48	331	338	346	353	361	369	378	386	353	380	368	375	383	391	400	408
49	344	352	359	367	375	384	392	401	367	375	382	390	398	407	415	424
50	359	386	374	382	391	399	408	416	382	389	397	405	414	422	431	439

Timber Sale Handbook

**TABLE III - Long logs, volume according to taper, maximum.**  
Scaling length 20 feet - Continued  
[Scribner Decimal C rule - board feet in tens]

Top diam (in.)	34-foot logs (1 16 and 1 18 foot segments)								36-foot logs (2 18 foot segments)							
	Taper in inches (difference between diameters of 2 ends)															
	1-2	3-4	5-6	7-8	9-10	11-12	13-14	15-16	1-2	3-4	5-6	7-8	9-10	11-12	13-14	15-16
6	5	5	6	8	10	11	13	15	5	5	6	8	10	11	13	15
7	6	7	9	11	12	14	16	19	6	7	9	11	12	14	16	19
8	7	9	11	12	14	16	19	21	7	9	11	12	14	16	19	21
9	10	12	13	15	17	20	22	25	10	12	13	15	17	20	22	25
10	14	15	17	19	22	24	27	30	14	15	17	19	22	24	27	30
11	16	18	20	23	25	28	31	34	17	19	21	24	26	29	32	35
12	19	21	24	26	29	32	35	39	20	22	25	27	30	33	36	40
13	23	26	28	31	34	37	41	44	24	27	29	32	35	38	42	45
14	27	29	32	35	38	42	45	49	29	31	34	37	40	44	47	51
15	32	35	38	41	45	48	52	56	34	37	40	43	47	50	54	58
16	37	40	43	47	50	54	58	61	39	42	45	49	52	56	60	63
17	42	45	49	52	56	60	63	70	45	48	52	55	59	63	66	73
18	48	52	55	59	63	66	73	77	51	55	58	62	66	69	76	80
19	58	58	62	66	69	76	80	86	58	61	65	69	72	79	83	89
20	62	66	70	73	80	84	90	93	65	69	73	76	83	87	93	96
21	68	72	75	82	86	92	95	98	72	76	79	86	90	96	99	102
22	75	78	85	89	95	98	101	107	80	83	90	94	100	103	106	112
23	83	90	94	100	103	106	112	118	87	94	98	104	107	110	116	122
24	92	96	102	105	108	114	120	123	97	101	107	110	113	119	125	128
25	102	108	111	114	120	126	129	134	108	114	117	120	126	132	135	140
26	112	115	118	124	130	133	138	140	118	121	124	130	136	139	144	146
27	120	123	129	135	138	143	145	153	127	130	136	142	145	150	152	160
28	126	132	138	141	146	148	156	162	133	139	145	148	153	155	163	169
29	135	141	144	149	151	159	165	177	142	148	151	156	158	166	172	184
30	146	149	154	156	164	170	182	186	154	157	162	164	172	178	190	194
31	154	159	161	169	175	187	191	197	163	168	170	178	184	196	200	206
32	162	164	172	178	190	194	200	209	171	173	181	187	199	203	209	218
33	168	176	182	194	198	204	213	221	178	186	192	204	208	214	223	231
34	178	184	196	200	206	215	223	231	188	194	206	210	216	225	233	241
35	192	204	208	214	223	231	239	245	202	214	218	224	233	241	249	255
36	208	212	218	227	235	243	249	258	220	224	230	239	247	255	261	270
37	223	229	238	246	254	260	269	274	236	242	251	259	267	273	282	287
38	233	242	250	258	264	273	278	285	246	255	263	271	277	286	291	298
39	247	255	263	269	278	283	290	298	261	269	277	283	292	297	304	312
40	263	271	277	286	291	298	306	314	278	286	292	301	306	313	321	329
41	278	284	293	298	305	313	321	329	294	300	309	314	321	329	337	345
42	291	300	305	312	320	328	336	345	308	317	322	329	337	345	353	362
43	306	311	318	326	334	342	351	359	323	328	335	343	351	359	368	376
44	319	326	334	342	350	359	367	376	337	344	352	360	368	377	385	394
45	330	338	346	354	363	371	380	389	349	357	365	373	382	390	399	408
46	345	353	361	370	378	387	396	405	364	372	380	389	397	406	415	424
47	360	368	377	385	394	403	412	421	380	388	397	405	414	423	432	441
48	375	384	392	401	410	419	428	437	396	405	413	422	431	440	449	458
49	391	399	408	417	426	435	444	454	413	421	430	439	448	457	466	476
50	406	415	424	433	442	451	461	471	430	439	448	457	466	475	485	495

Timber Sale Handbook

**TABLE III - Long logs, volume according to taper, maximum.**

Scaling length 20 feet - Continued  
[Scribner Decimal C rule - board feet in tens]

Top diam. (in.)	38-foot logs (1 18 and 1 20 foot segment)								40-foot logs (2 20 foot segments)							
	Taper in inches (difference between diameters of 2 ends)															
	1-2	3-4	5-6	7-8	9-10	11-12	13-14	15-16	1-2	3-4	5-6	7-8	9-10	11-12	13-14	15-16
6	5	5	6	9	10	12	14	16	6	5	6	9	10	12	14	16
7	6	7	10	11	13	15	17	21	6	7	10	11	13	15	17	21
8	7	10	11	13	15	17	21	23	7	10	11	13	15	17	21	23
9	11	12	14	16	18	22	24	27	11	12	14	16	18	22	24	27
10	14	16	18	20	24	26	29	33	15	17	19	21	25	27	30	34
11	18	20	22	26	28	31	35	38	18	20	22	26	28	31	35	38
12	21	23	27	29	32	36	39	44	22	24	28	30	33	37	40	45
13	25	29	31	34	38	41	46	49	26	30	32	35	39	42	47	50
14	31	33	36	40	43	48	51	55	32	34	37	41	44	49	52	56
15	36	39	43	46	51	54	58	83	38	41	45	48	53	56	60	65
16	41	45	48	53	56	60	65	68	43	47	50	55	58	62	67	70
17	48	51	56	59	63	68	71	78	50	53	58	61	65	70	73	80
18	54	59	62	66	71	74	81	86	57	62	65	69	74	77	84	89
19	62	65	69	74	77	84	89	95	65	68	72	77	80	87	92	98
20	69	73	78	81	88	93	99	104	73	77	82	85	92	97	103	108
21	76	81	84	91	96	102	107	110	80	85	88	95	100	106	111	114
22	85	88	95	100	106	111	114	120	89	82	99	104	110	115	118	124
23	92	99	104	110	115	118	124	131	97	104	109	115	120	123	129	136
24	102	107	113	118	121	127	134	137	107	112	118	123	126	132	139	142
25	114	120	125	128	134	141	144	150	119	125	130	133	139	146	149	155
26	124	129	132	138	145	148	154	156	130	135	138	144	151	154	160	162
27	135	138	144	151	154	160	162	171	141	144	150	157	160	166	168	177
28	141	147	154	157	163	165	174	180	149	155	162	165	171	173	182	188
29	154	157	160	165	168	177	183	197	158	165	168	174	176	185	191	205
30	163	166	172	174	183	189	203	207	171	174	180	182	191	197	211	215
31	172	178	180	189	195	209	213	220	181	187	189	198	204	218	222	229
32	181	183	192	198	212	216	223	233	190	192	201	207	221	225	232	242
33	188	197	203	217	221	228	238	247	198	207	213	227	231	238	248	257
34	199	205	219	223	230	240	249	258	208	215	229	233	240	250	259	268
35	213	227	231	238	248	257	266	272	224	238	242	249	259	268	277	283
36	233	237	244	254	263	272	278	289	244	248	255	265	274	283	289	300
37	249	256	266	275	284	290	301	306	262	269	279	288	297	303	314	319
38	260	270	279	288	294	305	310	318	273	283	292	301	307	318	323	331
39	276	285	294	300	311	316	324	333	290	299	308	314	325	330	338	347
40	294	303	309	320	325	333	342	351	309	318	324	335	340	348	357	366
41	311	317	328	333	341	350	359	36F	327	333	344	349	357	366	375	384
42	325	336	341	349	358	367	376	385	342	353	358	366	375	384	393	402
43	342	347	355	364	373	382	391	400	359	364	372	381	390	399	408	417
44	356	364	373	382	391	400	409	419	375	383	392	401	410	419	428	438
45	369	378	387	396	405	414	424	434	388	397	406	415	424	433	443	453
46	385	394	403	412	421	431	441	451	405	414	423	432	441	451	461	471
47	402	411	420	429	439	449	459	469	423	432	441	450	460	470	480	490
48	419	428	437	447	457	467	477	488	441	450	459	469	479	489	499	510
49	436	445	455	465	475	485	496	506	459	468	478	488	498	508	519	529
50	454	464	474	484	494	505	515	526	477	487	497	507	517	528	538	549

Timber Sale Handbook

**TABLE III - Long logs, volume according to taper, maximum.**  
Scaling length 20 feet - Continued  
[Scribner Decimal C rule - board feet in tens]

Top diam. (in.)	42-foot logs (3 14 foot segments)										44-foot logs (2 14 foot and 1 16 foot segments)									
	Taper in inches (difference between diameters of 2 ends)																			
	1	2-3	4	5-6	7	8-9	10	11-12	13	14-15	1	2-3	4	5-9	7	8-9	10	11-12	13	14
6	5	5	6	7	9	11	13	15	18	20	6	6	7	9	11	12	15	16	20	22
7	6	7	9	10	13	14	17	19	23	25	7	8	11	12	14	16	18	21	25	27
8	8	9	11	13	15	17	21	23	28	29	9	11	13	14	17	18	23	25	28	31
9	11	12	15	16	20	22	25	27	32	34	13	14	16	18	21	24	27	29	34	37
10	14	16	19	21	24	26	30	33	37	40	16	17	21	22	26	28	32	35	40	44
11	19	20	23	25	29	31	36	38	43	46	20	22	24	27	31	33	38	41	47	49
12	23	25	29	31	35	38	42	45	50	52	25	26	31	33	37	40	45	49	53	56
13	28	30	34	36	41	43	48	51	58	60	29	32	36	38	43	46	52	64	60	65
14	34	36	40	43	47	50	56	58	64	68	36	38	42	45	50	54	58	62	69	71
15	40	42	47	49	55	58	62	66	71	76	42	44	49	52	59	61	66	71	76	82
16	46	49	54	57	62	64	71	73	81	85	48	51	57	61	65	68	76	78	87	91
17	54	56	61	64	69	73	78	83	89	93	56	59	65	67	73	78	83	89	95	100
18	61	64	70	72	79	81	88	92	100	103	64	68	73	76	84	86	94	98	107	110
19	69	72	77	81	85	90	98	102	107	109	73	75	81	86	90	96	104	109	114	117
20	78	80	86	88	97	101	107	110	117	121	81	84	91	93	103	107	114	117	125	130
21	85	89	95	100	106	110	118	120	128	133	89	94	100	106	112	117	125	128	137	142
22	95	97	104	108	117	120	126	130	139	141	100	102	110	114	124	127	134	139	148	151
23	103	108	117	121	128	130	138	143	148	153	108	114	123	128	135	138	147	152	158	162
24	115	119	127	130	136	140	148	150	157	158	121	125	134	137	144	149	157	160	166	168
25	128	132	139	141	148	153	157	162	167	174	134	139	146	149	157	162	167	171	177	185
26	140	143	148	152	159	161	170	171	183	187	147	150	156	161	168	171	179	181	194	198
27	150	152	158	163	169	174	180	187	193	202	157	160	167	172	179	183	190	198	204	215
28	157	161	170	172	182	183	192	196	210	213	165	170	179	182	191	193	203	207	223	227
29	167	172	179	184	187	194	203	212	216	221	176	181	189	193	197	205	214	225	230	235
30	181	183	190	191	203	207	217	220	232	239	190	193	199	201	214	218	230	234	246	254
31	190	195	201	208	213	222	232	237	248	254	200	204	211	219	224	235	246	251	263	270
32	202	203	211	215	231	234	243	250	265	271	211	213	222	226	244	248	257	265	281	288
33	209	216	227	236	243	248	264	270	279	284	219	227	238	249	257	262	279	286	296	302
34	224	228	241	244	258	265	274	280	290	297	235	239	254	258	272	280	290	297	308	316
35	239	248	260	265	275	281	292	297	311	315	250	261	274	279	290	297	309	315	330	334
36	261	264	272	279	290	296	308	315	325	331	274	278	286	294	306	313	326	334	344	351
37	276	281	293	299	312	317	330	334	346	352	290	295	308	315	329	335	349	353	366	373
38	289	296	309	315	326	333	343	349	360	386	303	311	325	332	344	352	362	369	381	388
39	308	314	326	331	344	348	359	365	378	384	323	330	343	349	363	367	379	386	400	407
40	327	333	344	351	360	366	379	385	395	402	343	350	362	370	379	386	400	407	418	425
41	345	350	362	366	379	385	395	401	414	420	362	368	381	385	399	406	417	424	437	445
42	361	368	379	385	395	401	413	420	432	439	379	387	398	405	416	423	436	443	457	464
43	380	384	394	400	412	418	431	437	450	457	399	403	414	421	434	441	454	462	475	483
44	395	401	413	419	431	438	450	457	470	477	414	421	434	441	454	461	475	482	496	504
45	411	417	429	435	448	454	467	474	488	495	431	438	451	458	471	479	492	500	515	524
46	429	435	447	454	466	473	487	494	507	515	450	457	470	477	491	498	513	521	536	544
47	447	453	468	472	486	493	506	513	528	535	469	476	489	497	511	519	533	542	557	566
48	465	472	485	492	505	512	526	534	548	556	488	495	510	517	531	539	555	563	579	587
49	485	491	504	511	525	532	547	554	569	577	508	516	529	537	552	566	576	585	600	609
50	504	511	525	532	546	554	568	576	591	599	529	536	551	559	575	583	599	607	623	632

Timber Sale Handbook

**TABLE III - Long logs, volume according to taper, maximum.**  
Scaling length 20 feet - Continued  
[Scribner Decimal C rule - board feet in tens]

Top dian (in.)	46-foot logs (1 14 and 2 16 foot segments)										48-foot logs (3 16 foot segments)									
	Taper in inches (difference between diameters of 2 ends)																			
	1	2-3	4	5-6	7	8-9	10	11-12	13	14-15	1	2-3	4	5-9	7	8-9	10	11-12	13	14-15
6	7	7	8	10	12	13	17	18	22	24	8	8	9	11	13	14	18	19	23	25
7	8	9	12	13	16	18	20	23	26	28	9	10	13	14	17	19	21	24	27	29
8	10	12	15	16	19	20	24	26	30	33	11	13	16	17	20	21	25	27	31	34
9	15	16	18	20	22	25	29	31	35	38	16	17	19	21	23	26	30	32	36	39
10	18	19	22	23	28	30	33	36	42	46	20	21	24	25	30	32	35	38	44	48
11	21	23	26	29	32	34	40	43	49	51	23	25	28	31	34	36	42	45	51	53
12	27	28	32	34	39	42	47	51	55	58	28	29	33	35	40	43	48	52	56	59
13	30	33	38	40	45	48	54	56	62	67	32	35	40	42	47	50	56	58	64	69
14	38	40	44	47	52	56	61	64	72	74	39	41	45	48	53	57	62	65	73	75
15	44	46	51	54	61	63	69	74	80	86	46	48	53	56	63	65	71	76	82	88
16	50	53	59	63	68	71	80	82	90	94	52	55	61	65	70	73	82	84	92	96
17	58	61	68	70	77	82	86	92	99	104	60	63	70	72	79	84	88	94	101	106
18	67	71	77	80	87	89	98	102	112	115	69	73	79	82	89	91	100	104	114	117
19	77	79	84	89	94	100	109	114	119	122	80	82	87	92	97	103	112	117	122	125
20	84	87	95	97	108	112	119	122	131	136	88	91	99	101	112	116	123	126	135	140
21	93	98	105	111	117	122	131	134	143	148	96	101	108	114	120	125	134	137	146	151
22	105	107	115	119	130	133	140	145	155	158	109	111	119	123	134	137	144	149	159	162
23	113	119	129	134	141	144	154	159	165	169	118	124	134	138	146	149	159	164	170	174
24	127	131	140	143	151	156	164	167	174	176	132	136	145	148	156	161	169	172	179	181
25	140	145	153	156	164	169	175	179	186	194	146	151	159	162	170	175	181	185	192	200
26	154	157	163	168	176	179	188	190	203	207	160	163	169	174	182	185	194	196	209	213
27	164	167	175	180	188	192	199	207	214	225	171	174	182	187	195	199	206	214	221	232
28	173	178	188	191	200	202	213	217	232	236	180	185	195	198	207	209	220	224	239	243
29	185	190	198	202	207	215	223	234	240	245	193	198	206	210	215	223	231	242	248	253
30	199	202	209	211	223	227	240	244	257	265	208	211	218	220	232	236	249	253	266	274
31	210	214	220	228	234	245	257	262	274	281	219	223	229	237	243	254	266	271	283	290
32	220	222	232	236	255	259	268	276	294	301	230	232	242	246	265	269	278	286	304	311
33	229	237	249	260	268	273	292	299	310	316	238	246	258	269	277	282	301	308	319	325
34	246	250	265	269	285	293	304	311	322	330	256	260	275	279	295	303	314	321	332	340
35	261	272	287	292	304	311	323	329	345	349	272	283	298	303	315	322	334	340	356	360
36	287	291	300	308	320	327	341	349	360	367	298	302	311	319	331	338	352	360	371	378
37	304	309	322	329	344	350	365	369	383	390	317	322	335	342	357	363	378	382	396	403
38	317	325	340	347	360	368	379	386	399	406	331	339	354	361	374	382	393	400	413	420
39	338	345	359	365	380	384	397	404	419	426	352	359	373	379	394	398	411	418	433	440
40	359	366	379	387	397	404	419	426	437	444	374	381	394	402	412	419	434	441	452	459
41	379	385	399	403	418	425	436	443	457	465	395	401	415	419	434	441	452	459	473	481
42	397	405	417	424	435	442	456	463	478	485	414	422	434	441	452	459	473	480	495	502
43	418	422	433	440	454	461	475	483	497	505	436	440	451	458	472	479	493	501	515	523
44	433	440	454	461	475	482	497	504	519	527	452	459	473	480	494	501	516	523	538	546
45	451	458	472	479	493	501	515	523	538	547	470	477	491	498	512	520	534	542	557	566
46	471	478	492	495	514	521	536	544	561	569	491	498	512	519	534	541	556	564	581	589
47	491	498	512	520	534	542	558	567	582	591	512	519	533	541	555	563	579	588	603	612
48	511	518	533	540	556	564	580	588	605	613	533	540	555	562	578	586	602	610	627	635
49	531	539	554	562	577	586	602	611	627	636	554	562	577	585	600	609	625	634	650	659
50	554	561	576	584	601	609	626	634	652	661	577	584	599	607	624	632	649	657	675	684



## 20' maximum scaling length

48'	Taper in inches (dia. difference of two ends)								
top	1	2-3	4	5-6	7	8-9	10	11-12	13
6	8	8	9	11	13	14	18	19	23
7	9	10	13	14	17	19	21	24	27
8	11	13	16	17	20	21	25	29	31
9	16	17	19	21	23	26	30	32	36
10	20	21	24	25	30	32	35	38	44
11	23	25	28	31	34	36	42	25	51
12	28	29	33	35	40	43	48	52	56

50'	Taper in inches (dia. difference of two ends)								
top	1	2-3	4	5-6	7	8-9	10	11-12	13
6	8	8	9	11	13	14	18	19	23
7	9	10	13	14	17	19	21	24	27
8	11	13	16	17	20	21	25	27	31
9	16	17	19	21	23	26	30	32	36
10	20	21	24	25	30	32	35	38	44
11	24	26	29	32	35	37	43	46	52
12	29	30	34	36	41	44	49	53	57

52'	Taper in inches (dia. difference of two ends)								
top	1	2-3	4	5-6	7	8-9	10	11-12	13
6	8	8	9	11	13	14	18	19	24
7	9	10	13	14	17	19	22	25	28
8	10	13	16	17	21	22	26	28	32
9	16	17	20	22	24	27	31	33	38
10	21	22	25	26	31	33	37	40	46
11	25	27	30	33	37	39	45	48	54
12	30	31	36	38	43	46	51	55	60

54'	Taper in inches (dia. difference of two ends)								
top	1	2-3	4	5-6	7	8-9	10	11-12	13
6	8	8	9	11	14	15	19	21	26
7	9	10	13	15	18	20	24	27	30
8	10	13	17	18	22	24	28	30	35
9	16	18	21	23	26	29	33	36	41
10	22	23	26	28	33	35	40	43	49
11	26	28	32	35	39	42	48	51	57
12	31	33	38	40	46	49	54	58	64

56'	Taper in inches (dia. difference of two ends)								
top	1	2-3	4	5-6	7	8-9	10	11-12	13
6	8	8	9	11	14	15	19	21	26
7	9	10	13	15	18	20	24	27	30
8	10	13	17	18	22	24	28	30	35
9	16	18	21	23	26	29	33	36	41
10	23	24	27	29	34	36	41	44	50
11	26	28	32	35	39	42	48	51	57
12	32	34	39	41	47	50	55	59	65

58'	Taper in inches (dia. difference of two ends)								
top	1	2-3	4	5-6	7	8-9	10	11-12	13
6	8	8	9	11	14	15	20	22	26
7	9	10	13	15	19	21	24	27	31
8	11	13	18	19	22	24	29	31	36
9	17	19	21	23	27	30	34	37	42
10	23	24	28	30	35	37	42	45	52
11	27	29	33	36	40	43	50	53	59
12	33	35	40	42	49	52	57	61	67

60'	Taper in inches (dia. difference of two ends)								
top	1	2-3	4	5-6	7	8-9	10	11-12	13
6	8	8	9	12	14	16	21	23	28
7	9	10	14	15	20	22	25	29	33
8	11	14	18	20	23	25	31	33	38
9	18	19	22	24	28	32	36	39	45
10	23	25	29	31	37	39	44	48	55
11	28	30	34	38	42	45	53	56	63
12	34	36	42	44	51	55	60	65	71

# Timber Sale Handbook

## State/Cty PRODUCT CONVERSION FACTORS

The following forest product conversion factors should be used whenever converting forest product information from one unit of measure to another. An example would be the calculation of cord equivalent on timber sale reports. Many variables affect volume relationships. Equivalents shown in this table are averages covering a wide range of product sizes.

<u>Product</u>	<u>Units</u>	<u>Cords</u> <u>(Rough)</u>	<u>Equivalents</u> <u>Board Feet 1/</u> <u>(Scribner Decimal C Log Rule)</u>
<u>Sawtimber - Scribner</u>	1,000 BF		1,000
Softwoods		2.44	
Hardwoods		2.20	
<u>Sawtimber - Int. 1/4"</u>	1,000 BF		880
Softwoods		2.00	
Hardwoods		1.90	
<u>Cordwood - Rough</u>	1 cord		
Softwoods		1.00	410
Hardwoods		1.00	450
<u>Cordwood - Hand Peeled</u>	1 cord		
Softwoods		1.125	460
Hardwoods		1.125	510
<u>Cordwood - Machine Peeled</u>			
<u>Ring Type or Flail Type</u>	1 cord		
Softwoods		1.16	480
Hardwoods		1.16	520
<u>Stroke delimber or Processor</u>	1 cord		
Softwoods		1.125	460
Hardwoods		1.125	510
<u>Tie Cuts</u>	1 piece		
Cross Tie		.08	40
Switch Tie		.11	50
<u>Christmas Trees</u>	1 piece	.005	2

1/ Board Feet - Scribner Decimal C Log Rule. Average Girard form class is 78 to 79.

### Firewood

Scaling of processed firewood in a vehicle (i.e., truck box, etc.) is accomplished by measuring the vehicle length x width x height ÷ 128 cubic feet = \_\_\_\_\_ standard cords.

# Timber Sale Handbook

## Contents of Poles in Board Feet, by Classes<sup>1/</sup> Scribner Decimal C Rule

	Pole Class <sup>2/</sup>						
	1	2	3	4	5	6	7
	Average top d.i.b. in inches						
Length (ft.)	8.9	8.3	7.6	7.0	6.4	5.7	5.1
16					2	2	2
18			4	3	2	2	2
20	6	5	5	3	3	2	2
22	6	5	5	3	3	3	2
25	7	5	5	4	3	3	2
30	10	8	6	6	4	4	4
35	11	10	9	6	6	5	4
40	16	13	12	10	9	6	5
45	20	16	13	13	10	8	6
50	23	19	16	14	11	9	7
55	26	22	20	16	13	11	
60	32	24	22	19	14	13	
65	35	28	28	24	18		
70	41	35	29	26	20		
75	44	40	37	29			
80	53	44	44	38			
85	55	47	46	40			
90	65	55	55	45			

<sup>1/</sup> American Standards Assn. specifications.

<sup>2/</sup> All poles scale in 16-ft. lengths or less inside bark to nearest full inch. Average rather than minimum diameter used for each class.

Source: U.S. Forest Service, Region 8, 1941.

### Cubic Feet per Cord for Common Species

Species	Cubic Feet per Cord
Ash	72
Aspen	78
Basswood	78
Beech	78
White Birch	78
Yellow Birch	78
Elm	70
Hard Maple	74
Soft Maple	74
Balsam Poplar	78
Balsam Fir	82
Red Pine	82
White Pine	?
Jack Pine	78
Black Spruce	82
White Spruce	82

Timber Sale Handbook

Cubic-Foot Volume of Posts

Average diameter (in.)	Length of post in feet <sup>1/</sup>			
	6	6½	7	7½
	Cubic Feet			
1.5	0.07	0.08	0.08	0.09
2.0	.13	.14	.15	.16
2.5	.20	.22	.24	.26
3.0	.29	.32	.34	.37
3.5	.40	.44	.47	.50
4.0	.52	.57	.61	.65
4.5	.66	.72	.77	.82
5.0	.82	.88	.95	1.02
5.5	.99	1.07	1.16	1.24
6.0	1.18	1.27	1.37	1.47
6.5	1.38	1.50	1.61	1.72
7.0	1.60	1.74	1.87	2.00
7.5	1.84	2.00	2.15	2.30
8.0	2.09	2.27	2.44	2.62
8.5	2.36	2.56	2.76	2.96
9.0	2.65	2.87	3.09	3.32
9.5	2.95	3.20	3.44	3.69
10.0	3.27	3.54	3.82	4.09

Note: Volumes computed by Huber's formula.

<sup>1/</sup> Posts in excess of 7½" diameter should be measured as logs.

## Timber Sale Handbook

August 2, 2000

Jack Peine  
234 Old Growth Way.  
Clearcut, WI 53531

Dear Mr. Peine:

I am writing with respect to your property in Vilas county; specifically, the NWSE of Section 10, Township 42 North, Range 6 East in the Town of Boulder Junction. A timber sale has been established by the Department on State Forest land along your southern property line. The corners on your southern line were not located and courthouse survey records show nothing listed for these corners. Actual corners can only be established by licensed surveyors. Therefore, temporary corners were established using a Global Positioning System (GPS). Temporary corner coordinates were calculated based on established corners which were found in the same quarter section. Accordingly, the property line that was established is a close and reasonable approximation but not survey accurate. The line separating your property from state land is painted with blue paint and should be adequate for timber sale purposes. Temporary corners are set with a blue-topped wood stake.

The past timber sale on your property evidenced by the aspen sprouts did not exactly follow the established cutting line. A narrow wedge shaped piece of mature trees will be left on your property along your southern line after the State Forest timber sale is completed.

State Forest policies in this situation suggest we contact you as an adjacent property owner when a cutting line is established next to private property and attempt to secure a cutting line agreement. Please read, and if acceptable, sign and return the enclosed cutting line agreement.

The proposed timber sale will likely be offered for bids this fall and sold under a two-year contract. If you have any additional questions concerning the proposed timber sale or how the line was established please feel free to contact me. My direct telephone line is 715-385-3361.

Enclosed is a map copy of the proposed timber sale, cutting line agreement, and a stamped return envelope.

Sincerely,

Craig Dalton  
WDNR Forester

**Cutting Line Agreement for Timber Harvest Purposes**

The blue paint cutting boundary lines of the NWSE of Section 10, Township 42 North, Range 6 East, is agreed upon by the owner Jack Peine, of Clearcut, Wisconsin and the Wisconsin Department of Natural Resources for the purpose of harvesting timber in the Newcomb Road tract. It is recognized by the previously mentioned parties that the established line is not the exact property boundary and that the boundary is not established for the purpose of ownership, transfer or possession.

Line establishment, as per this agreement, will be null and void upon true line location via section subdivision by a licensed surveyor, or four years from the date of this agreement

**State of Wisconsin  
Department of Natural Resources  
For the Secretary**

By: \_\_\_\_\_  
Dennis A. Leith, Superintendent  
Northern Highland-American Legion  
State Forest

Date: \_\_\_\_\_

By: \_\_\_\_\_  
Jack Peine -- Landowner

Date: \_\_\_\_\_

## Timber Sale Contractor Checklist Pre-Startup Meeting with Contractor

Date: \_\_\_\_\_

Sale #: \_\_\_\_\_

Contractor: \_\_\_\_\_

On Site Forester: \_\_\_\_\_

Phone#: \_\_\_\_\_

Phone#: \_\_\_\_\_

Check all items discussed or covered during the pre-startup meeting. Put N/A (not applicable) to items that do not apply.

Checked Item	Timber Sale Issue	Comments / Decisions made
	1. Review sale area to discuss treatment types and how delineated in field	
	2. Plan of operation and progression of work. Equipment to be used. Start/completion dates.	
	3. Location of roads, landings, and stream / wetland crossings	
	4. Specifications of roads, landings, and stream / wetland crossings	
	5. Appropriate permits obtained (e.g. stream crossing, highway access, etc.)	
	6. BMP issues	
	7. Aesthetic concerns and requirements	
	8. Residual timber damage and rutting	
	9. Utilization standards	
	10. Slash & stump height requirements	
	11. Scaling system (e.g. Haul tickets, woods scale, lump sum). Placement of ticket box. <u>Schedule of log scaling</u>	
	12. Wood conversion factors	
	13. Log and bolt specifications	

# Timber Sale Handbook

	14. Decking and sorting requirements	
	15. Designated contractor contact and phone number(s).	
	16. Currency of insurance certificates and LOC.	
	17. Payment provisions (e.g. advanced payment, interest charges, deferred payment time frames )	
	18. Gate maintenance, repair & closure. Issuance and return of keys	
	19. Spill prevention & control including trash cleanup	
	20. Seasonal restrictions	
	21. Special conditions and/or restrictions	
	22. Removal and treatment of non-merchantable timber	
	23. Site preparation requirements	
	24. Sale closeout requirements – (roads, landings, culverts, slash disposal, etc.)	
	25. Contract expiration / extension policy	
	26. Protection of resources (endangered resources, survey markers, property lines, etc.	
	27. Other	

Additional comments: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
DNR / County Representative signature

Date: \_\_\_\_\_

\_\_\_\_\_  
Contractor Representative signature

Date: \_\_\_\_\_